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Part I.—Notifications by Government.

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PUBLIC DEPARTMENT.

LEAVE.

Cotacamund, April 19, 1919.

No. 102.—Under article 280 of the Civil Service Regulations, Mr. Archibald John King, I.C.S., privilege leave for a month with effect from the 22nd April 1919.

Cotacamund, April 20, 1919.

No. 103.—Under articles 235, 280 and 351 (b) of the Civil Service Regulations, Mr. John Charlton Molony, I.C.S., combined privilege leave and furlough without medical certificate for a period of six months with effect from the 14th April 1919.

No. 104.—Under article 280 of the Civil Service Regulations, Mr Bengal Rama Rao, I.C.S., privilege leave for a month with effect from the 30th April 1919 or date of relief.

APPOINTMENTS AND TRANSFERS.

Ootacamund, April 30, 1919.

No. 105.—The following appointments and transfers are ordered :—

(a) M.R.Ry. Diwan Bahadur Lewis Dominic Swamikannu Pillai Avargal, I.A.S., Collector and District Magistrate, Nellore, is transferred as Collector, District Magistrate and Government Agent, Godavari.

(b) Mr. John Ratnam Krishnamma, I.C.S., Sub-Collector and Joint Magistrate, is posted to act as Collector and District Magistrate of the Nellore district.

ERRATUM.

Ootacamund, April 14, 1919.

To Notification No. 94, dated 3rd April 1919, printed in Part I, page 476, of *Fort St. George Gazette* of 8th April 1919—

For "3rd April 1919" *substitute* "4th April 1919".

NOTIFICATION.

Ootacamund, April 22, 1919.

No. 103.—The following resolution of the Government of India is republished :—

HOME DEPARTMENT.

Simla, the 14th April 1919.

No. 549.—The present situation arising out of the agitation against the Anarchical and Revolutionary Crimes Act (commonly called the Rowlatt Act), renders it imperative on the Governor-General in Council to define the attitude of Government on the subject of that agitation and the serious disorders which have resulted therefrom, and to indicate the nature of the concerted action which it is now necessary to take for the preservation of law and order.

When the Bill was under discussion, its opponents publicly stated that if it passed into law, a campaign of agitation against it on a scale hitherto unattempted, would be organized throughout India, and a section of them indicated that they would support that campaign by resort to what is known as "passive resistance." No one cognizant of the conditions of India could have been ignorant at the time of the dangers of initiating a widespread movement of this nature; they were clearly pointed out by many public men of moderate views; and the representatives of Government did not fail, during the debates on the Bill, to emphasize the serious consequences to the public peace which would follow from an agitation such as was then threatened.

These warnings were unheeded, and to the agitation which has succeeded the passing of the Act, must be directly attributed the open breaches of the public peace, the defiance of authority, and the criminal attacks on life and property which have lately been witnessed in certain parts of India. The agitation has followed a double line of action, namely, direct criticism of the Act by means of public speeches and publications, and the initiation of the threatened movement of "passive resistance." The latter movement was ushered in by a demonstration consisting of the observance of a day of fasting, and the closing of shops and places of business. Such a demonstration was not in itself illegal; but there is ample evidence to prove that in more than one place those locally responsible for its organization overstepped the limits of lawful persuasion and resorted to direct interference with the business of many who were not interested in the movement, and to forcible obstruction of the traffic in the public streets. But the indirect consequences of this aspect of the agitation have been far more mischievous, in that it promoted a sense of unrest and of excitement which was bound to react, and has reacted, on the more ignorant and inflammable sections of the population. The campaign of criticism has involved in many quarters the use of most flagrant misrepresentations regarding the character of the Act. It is clear that large numbers of ignorant people have been deliberately led to believe that the new law gives the police unfettered authority to interfere with public meetings not only of a political, but of a religious and social nature, and to arrest summarily persons engaged in political work, and that it empowers the executive authorities to imprison without trial any person criticising the action of Government.

The Governor General in Council thinks it necessary to reiterate here the following salient facts concerning this Act. It is specifically directed against revolutionary and anarchical crime, and can only be brought into force in any locality when it has been proved to the satisfaction of the Governor General in Council that such crime, or movements tending to such crime exist. It has not as far been brought into operation in any part of India. Its first part merely provides for the speedy trial of certain grave offences; in the second and third parts provision is made for preventive action.

(similar to, but much more restricted in scope than that now provided by the Rules under the Defence of India Act) against persons suspected of revolutionary or anarchical crime. Action cannot, however, be taken against any individual without the previous order of the local Government. There is nothing therefore which can justify the widespread rumours, for which the promoters of the agitation must be held responsible, that unusual, or even extended powers have been given to the police, nor is there anything which need cause fear or apprehension to any person other than the revolutionary or the anarchist. Not only do the terms of the Act definitely exclude its use in any case not falling within the definition of anarchical or revolutionary conspiracy; but Government has given the most categorical pledge (which the Governor-General in Council takes this opportunity to reiterate) that the terms and intention of the Act will be scrupulously safeguarded should occasion arise to put it into operation.

The Governor-General in Council considers it unnecessary to detail here the deplorable occurrences resulting from the agitation against this Act. The offences which have occurred at Delhi, Calcutta, Bombay and Lahore have one common feature, the unprovoked attempt of violent and unruly mobs to hamper or obstruct those charged with the duty of maintaining order in public places. At Amritsar and Ahmedabad they have taken a far graver form, a murderous attack on defenceless individuals, and a wholesale and wanton destruction of private and public property. The Governor-General in Council thinks it right to state that at Amritsar the loss of life might have been greater but for the protection afforded by unofficial Indians to those who were threatened by the mob, and he takes this opportunity of expressing the gratitude of Government for this conspicuous example of loyalty and humane feeling.

It remains for the Governor-General in Council to assert in the clearest manner the intention of Government to prevent by all means, however drastic, any recurrence of these excesses. He will not hesitate to employ the ample military resources at his disposal to suppress organized outrage, rioting or concerted opposition to the maintenance of law and order; and has already sanctioned the application of the State Offences Regulation, 1804, in a modified form, to certain districts of the Punjab. He will further use all preventive measures provided by the Statutes to check disorder at its source, and in Regulation III of 1818, and the corresponding regulations applicable to Bombay and Madras, and in the rules under the Defence of India Act, he has powers which will enable him to deal effectively with those who promote disorder. He has sanctioned the extension of the provisions of the Seditious Meetings Act to the districts of Lahore and Amritsar in the Punjab, and will authorize a similar extension to other areas in which local Governments see reason to require it. The Police Act of 1861 enables a local Government to quarter additional police on any locality which is guilty of organized offences against the public peace, at the charge of the inhabitants, and to levy from the latter compensation for those who have suffered from injury to their property. The Governor-General in Council will advise local Governments to make a free use of those provisions where necessary.

The Governor-General in Council feels that many of those who inaugurated this agitation must regret the lamentable consequences which have ensued, the loss of life and property, and the damage to the reputation of India. He now appeals to all loyal subjects of the Crown, and to all those who have an interest in the maintenance of law and the protection of property, both to dissociate themselves publicly from the movement, and to exert themselves in quieting unrest and preventing disorder. To all those who render such assistance to the cause of the public and the State, and to those servants of Government who are charged with the onerous responsibility of suppressing excesses against public peace and tranquillity, the Governor-General in Council extends the fullest assurance of countenance and support.

N. E. MARJORIBANKS,
Acting Chief Secretary.

(Political.)

NOTIFICATION.

Ootacamund, April 22, 1919.

No. 7.—The following notification of the Government of India is republished :—

FOREIGN AND POLITICAL DEPARTMENT.

Simla, the 3rd April 1919.

No. 338-G.—With the sanction of His Majesty's Government, the Governor-General in Council is pleased to recognize the appointment of Mr. R. S. F. Stenson as Consul for Sweden at Madras.

N. E. MARJORIBANKS,
Acting Chief Secretary.

HOME DEPARTMENT.

(Miscellaneous.)

MARRIAGE LICENCES.

Fort St. George, April 11, 1919.

No. 43.—Under section 9 of the Indian Christian Marriage Act, 1872, the licence granted under the said section to the Reverend Jesse Mann Brand of the Strict Baptist Mission in the district of Trichinopoly on the 24th day of November 1915 is hereby cancelled.

No. 44.—Under section 9 of the Indian Christian Marriage Act, 1872, the Governor in Council sanctions the issue of licences to the undermentioned ministers to grant certificates of marriage between Native Christians in accordance with the provisions of the said Act, within the territories under the administration of the Government of Madras :—

The Reverend Jesse Mann Brand of the Strict Baptist Mission, residing at Valavandi in the taluk of Namakkal in the district of Salem.

The Reverend David Morling of the Strict Baptist Mission, residing at Sendamangalam, in the taluk of Namakkal in the district of Salem.

Fort St. George, April 12, 1919.

M.R.Ry. Talavoti Solomon Garu of the American Evangelical Lutheran Mission, residing at Davuluru, in the taluk of Tenali in the district of Guntur.

The Reverend Thomas Solomon Whitin of the Wesleyan Mission, residing at Karur, in the taluk of Karur in the district of Trichinopoly.

R. RAMACHANDRA RAO,
Secretary to Government.

(Judicial.)

LEAVE.

Fort St. George, April 12, 1919.

No. 121.—Mr. Percy Beart Thomas, acting Inspector-General of Police, privilege leave for eight days from the 24th March 1919, under article 560 of the Civil Service Regulations.

APPOINTMENT.

Fort St. George, April 12, 1919.

No. 852.—Mr. Percy Beart Thomas, on return from leave, to act as Inspector-General of Police during the absence of Mr. P. L. Moore, I.C.S., on leave or until further orders.

INVESTITURE OF POWERS.

Fort St. George, April 10, 1919.

No. 853.—The Governor in Council is pleased to appoint the undermentioned gentleman to be a special magistrate for the area specified opposite to his name, with the powers and subject to the terms and conditions specified in Notification No. 615, dated the 8th October 1912, published at pages 1004 and 1005 of Part I of the *Fort St. George Gazette* of the 15th idem, as amended by Notifications Nos. 400, dated the 26th May 1913, and 507, dated the 7th August 1913, published at pages 985 and 726 of Part I of the *Fort St. George Gazette*, dated the 10th June 1913 and the 19th August 1913, respectively :—

M.R.Ry. Vadakanthara Venku Puttar Parameswara Ayyar Avargal—for the area comprised within the jurisdiction of the Bench of Magistrates, Palghat, in the district of Malabar.

Fort St. George, April 12, 1913

No. 344.—Under the provisions of section 14 of the Code of Criminal Procedure, 1898, the Governor in Council is pleased to confer upon M.R.Ry. Arikapalli Venkata Sastri, Assistant Inspector, Salt, Abkari and Customs Department at Gakurakudda for the term of his appointment at that station such of the ordinary and additional powers of a magistrate of the third class as are specified hereunder in respect to offences under sections 3 to 7, both inclusive, of the Madras Towns Nuisances Act, 1889, which may be committed within the limits of the village of Gakurakudda and of the union of Ganjam, in the Chatrapur taluk, in the Ganjam district :—

I. Ordinary powers.—Schedule III of the Code of Criminal Procedure, 1898, section I—Items 1 to 9, 14, 15 and 17 to 20.

II. Additional powers.—Schedule IV of the Code of Criminal Procedure, 1898—Items 4 and 5 of the powers conferable by the Local Government on a magistrate of the third class.

No. 345.—Under section 18 of the Code of Criminal Procedure, 1898, the Governor in Council is pleased to empower M.R.Ry. Arikapalli Venkata Sastri, Assistant Inspector, Salt, Abkari and Customs Department and Special Magistrate at Gakurakudda, in the Ganjam district, to try offences under the by-law framed by the District Board of Ganjam under section 152 A of the Madras Local Boards Act, 1884, regarding the regulation of traffic at nights, which may be committed within the limits of the Ganjam union, in the Ganjam district.

No. 356.—Under section 13 of the Code of Criminal Procedure, 1898, the undermentioned officer is appointed to be a magistrate of the first class, and, under section 37, he is invested with all the powers specified in the fourth schedule as powers which the Government may confer on a magistrate of that class except the power to try cases summarily under section 260 :—

M.R.Ry. Vadarangam Swami Sastrigal Aswatha Ayyar Avargal, Deputy Collector, in the district of Tanjore.

No. 357.—Under section 367 of the Code of Criminal Procedure, 1898, the undermentioned officer is authorized to take down the evidence of witnesses with his own hand in the English language :—

M.R.Ry. Vadarangam Swami Sastrigal Aswatha Ayyar Avargal, First-class Magistrate, in the district of Tanjore.

Fort St. George, April 12, 1913.

No. 358.—Under the provisions of section 14 of the Code of Criminal Procedure, 1898, the Governor in Council is pleased to appoint Musa Abd-ul-lah Sait Sahib Bahadur to be a Special Magistrate for a term of five years for the town of Coimbatore, in the Nilgiri district, in respect of cases coming before the Bench constituted for that town under Notification No. 424, dated the 13th October 1902, published at pages 1074 and 1075 of Part I of the *Fort St. George Gazette*, dated the 21st idem, as amended by Notification No. 221, dated the 29th April 1903, published at page 514 of Part I of the *Fort St. George Gazette*, dated the 5th May 1903, and to confer on him, in respect of such cases, all the ordinary powers exercised by a magistrate of the second class under section 36 of the Code except the powers conferred by sections 83, 84, 86, 127, 128, 130, 164, 167, 448 and 525.

Ootacamund, April 16, 1913.

No. 359.—The Governor in Council is pleased to re-appoint the undermentioned gentleman to be a special magistrate for the town specified opposite to his name with the powers and subject to the terms and conditions specified in Notification No. 845, dated the 8th October 1912, published at pages 1004 and 1005 of Part I of the *Fort St. George Gazette* of the 15th idem, as amended by Notifications Nos. 490, dated the 26th May 1913, and 697, dated the 7th August 1913, published at pages 985 and 726 of Part I of the *Fort St. George Gazette*, dated the 10th June 1913 and 19th August 1913, respectively :—

M.R.Ry. Chaduvar Srinivasa Rau Avargal—for the town of Kasaragod, in the district of South Kanara.

NOTIFICATIONS.

Ootacamund, April 17, 1913.

No. 360.—In exercise of the power vested in him by section 5 of the Madras Civil Courts Act, III of 1873, the Governor in Council hereby authorizes the District Court of Coimbatore to hold its

sittings at Coonoor for a day or two in the month of May 1919 for the purpose of inquiring into a case of reference under the provisions of the Land Acquisition Act, I of 1894.

Fort St. George, April 3, 1919.

No. 361.—Under the provisions of section 5 of the Indian Registration Act, XVI of 1908, the Governor in Council is pleased to direct that, from and after the 1st June 1919, the undermentioned 53 villages which now form part of the registration sub-district of Cuddapah and the undermentioned 11 villages which now form part of the registration sub-district of Proddatur in the district of Cuddapah, be detached therefrom and constituted into a new registration sub-district under the designation of the registration sub-district of Kamalapuram. The limits of the villages shall be the limits which shall from time to time be determined for administrative purposes.

Serial number.	Survey number.	Names of villages.	Serial number.	Survey number.	Names of villages
		KAMALAPURAM TALUK.			
		Cuddapah sub-district.			
		Government.			
1	74	Alidena.	23	18	Pachikalapadu.
2	101	Anmela.	24	102	Palagiri.
3	65	Ankireddipalli.	25	54	Pandillapalli.
4	40	Chadipirala.	26	78	Payasampalli.
5	75	Chinnacheppalli.	27	78	Peddacheppalli.
6	21	Gangavaram.	28	59	Peddamapadu.
7	100	Gurlampalli.	29	108	Poduduriti.
8	51	Gollapalli.	30	106	Rajupalem.
9	104	Gonumakulapalli.	31	11	Sambaturu.
10	20	Ibarampuram.	32	61	Talapanuru.
11	60	Indukuru.	33	105	Tangedupalli.
12	52	Jambaporam.	34	55	Tippaluru.
13	47	Kamalapuram.	35	56	Tippalurusankesula.
14	73	Kethipalli.	36	80	Turakapalli.
15	57	Koduru.	37	66	Uppaluru.
16	67	Kolavali.	38	62	Uruturu.
17	68	Kummaddi.	39	68	Vulusapalli.
18	99	Latapalli.	40	64	Veludurti.
19	71	Lingala	41	76/1	Yellareddipalli.
20	19	Mirapuram.	42	17	Yerragudipadu.
21	103	Moyillacheruvu	43	16	Yerraguntla
22	53	Nallalingayapalli.			
		Inam.			
44	...	Apparaopalli	50	...	Khandrika.
45	...	Ayyavaripalli.	51	...	Pillivaripalli
46	...	Dadireddipalli	52	...	Ramachendrapuram.
47	...	Gopalapuram (S. No. 72).	53	...	Venkamada
48	...	Govindaraopalli.			
49	...	Kattuguttavenkatanagaripalli			
		Proddatur sub-district			
		Government.			
54	74	Chilamakuru	58	12	Kokatam.
55	71	Chinnadandluru.	60	76	Mahpadu.
56	14	Hanumanagutti.	61	75	Nidujuvvi.
57	77	Illuru.	62	15	Potladurti.
58	76	Kalamalla.	63	10	Vedoruru.
		Inam.			
64	...	Gopalapuram (S. No. 134).			

R. RAMACHANDRA RAO,
Secretary to Government.

LOCAL AND MUNICIPAL DEPARTMENT
(Legislative.)

NOTIFICATION.

Fort St. George, April 8, 1919.

No. 24.—The Government are pleased to notify for general information that on the 6th May 1919 the notification embodied in Appendix A below will be published in the *Fort St George Gazette*.

2. Appendix B comprises a complete calendar of the several electoral proceedings contemplated by the Regulations.

APPENDIX A.

Whereas, in exercise of the powers conferred by section 74 (4) of the Government of India Act, 1915 (5 & 6 Geo. 5, ch. 61), the Governor-General in Council has made regulations for the nomination and election of additional members of the Legislative Council of the Governor of Fort St George, and whereas the term of office of the undermentioned additional members who have been elected by the electorates specified will, under Regulation X of the aforesaid regulations, expire on the 31st July 1919:—

Elected Members.

Name.	Electorate.
The Hon'ble Rao Bahadur Tiruvenkada Ranga Ashariyar Avargal.	The Corporation of Madras.
The Hon'ble Mr Chetpat Pattabhirama Ayyar Ramaswami Ayyar.	The University of Madras.
The Hon'ble Mr Akella Suryanarayana Rao Pantulu.	The non official members of municipal councils and district and taluk boards and certain other electors in Group (1)—Ganjam and Vizagapatam districts.
The Hon'ble Diwan Bahadur Mosherla Ramachandra Rao Pantulu Garu.	The non-official members of municipal councils and district and taluk boards and certain other electors in Group (2)—Godavari, Kistna and Guntur districts.
The Hon'ble Mr Amancherla Subba Krishna Rao Pantulu.	The non-official members of municipal councils and district and taluk boards and certain other electors in Group (3)—Nellore, Cuddapah and Chittoor districts.
The Hon'ble Mr Pulamati Siva Rao.	The non-official members of municipal councils and district and taluk boards and certain other electors in Group (4)—Kurnool, Bellary and Anantapur districts.
The Hon'ble Diwan Bahadur Agaram Subbarayalu Reddiyar Avargal.	The non-official members of municipal councils and district and taluk boards and certain other electors in Group (5)—Chingleput, North Arcot and South Arcot districts.
The Hon'ble Mr. Bhavani Venkatagiri Ayyar Narasimha Ayyar.	The non-official members of municipal councils and district and taluk boards and certain other electors in Group (6)—Salem, Coimbatore and the Nilgiri districts.
The Hon'ble Mr Kasargod Padaiya Bhat.	The non-official members of municipal councils and district and taluk boards and certain other electors in Group (7)—districts of South Kanara and Malabar (including Anjengo and Tangasseri).
The Hon'ble Rao Bahadur Velutlur Krishna Ayyangar Ramanuja Acheriyar Avargal.	The non-official members of municipal councils and district and taluk boards and certain other electors in Group (8)—Tanjore and Trichinopoly districts.
The Hon'ble Mr Krishnaswami Rama Ayyangar.	The non-official members of municipal councils and district and taluk boards and certain other electors in Group (9)—Madura, Ramnad and Tinnevelly districts.
The Hon'ble Sri Raja Rao Venkata Kumara Mahipati Surya Rao Bahadur, Raja of Pithapuram.	The zamindars in Group (1)—Ganjam, Vizagapatam, Godavari, Kistna, Guntur, Nellore, North Arcot, Chittoor, Cuddapah, Kurnool, Bellary and Anantapur districts.
The Hon'ble B Raja Rajeswara Setupati alias Mutturamalinga Setupati Avargal, Raja of Ramnad.	The zamindars in Group (2)—Madras, Chingleput, Salem, Coimbatore, South Kanara, Malabar (including Anjengo and Tangasseri), the Nilgiri, South Arcot, Tanjore, Trichinopoly, Madura, Ramnad and Tinnevelly districts.
The Hon'ble Mr. Bhupati Raja Venkatapati Raju.	The landholders other than zamindars in Group (1)—Ganjam, Vizagapatam, Godavari, Kistna, Guntur, Nellore, North Arcot, Chittoor, Cuddapah, Kurnool, Bellary and Anantapur districts.
The Hon'ble Mr. Krishnaswami Chidambaranatha Mudaliyar.	The landholders other than zamindars in Group (2)—Madras, Chingleput, Salem, Coimbatore, the Nilgiri, South Arcot, Tanjore, Trichinopoly, Madura, Ramnad and Tinnevelly districts.
The Hon'ble Mr. Kerekhat Kumaran Raman Kavalappara Muppil Nayar.	The landholders other than zamindars in Group (3)—Malabar (including Anjengo and Tangasseri) and South Kanara districts.

Elected Members - cont

Name.	Electorate.
The Hon'ble Yaqub Hasan Sahib Bahadur.	The Muhammadan community in Group (1)—Ganjam Vizagapatam, Godavari, Kistna, Guntur, Nellore, Madras, Chingleput, North Arcot, Chittoor, Cuddapah, Kurnool Bellary and Anantapur districts.
The Hon'ble Khan Bahadur Ahmad Tambi Ghulam Muhammadin Ahmad Tambi Marakkayar.	The Muhammadan community in Group (2)—Salem, Coimbatore, South Kanara, Malabar (including Anjango and Tangasseri), the Nilgiri, South Arcot, Tanjore, Trichinopoly, Madura, Ramnad and Tinnevelly districts.
The Hon'ble Sir Gordon Fraser, *Kt.*	The Madras Chamber of Commerce.
The Hon'ble Mr. James Herbert Thonger	The Madras Trades Association.
The Hon'ble Mr Edward Fairless Barber.	The Planting Community.

PART I.

In exercise of the powers conferred upon him by Regulation XI of the said regulations, the Governor hereby calls upon the electorates mentioned below, being the electorates referred to in Regulation II of the said regulations, to elect in accordance with the provisions of the said regulations the member or members assigned to them respectively on or before the date specified against each electorate :—

	Number of members.	Date.
		1919.
(i) The Corporation of Madras	1	15th July.
(ii) The University of Madras	1	23rd "
(iii) Non-official members of municipal councils and district and taluk boards and certain other electors in each of the following groups of districts :—		
Group (1) Ganjam and Vizagapatam	1	22nd "
Group (2) Godavari, Kistna and Guntur	1	
Group (3) Nellore, Cuddapah and Chittoor	1	
Group (4) Kurnool, Bellary and Anantapur	1	
Group (5) Chingleput, North Arcot and South Arcot ..	1	
Group (6) Salem, Coimbatore and the Nilgiris	1	
Group (7) South Kanara and Malabar (including Anjango and Tangassori)	1	
Group (8) Tanjore and Trichinopoly	1	
Group (9) Madura, Ramnad and Tinnevelly	1	
(iv) The zamindars in each of the following groups of districts :—		
Group (1) Ganjam, Vizagapatam, Godavari, Kistna, Guntur, Nellore, North Arcot, Chittoor, Cuddapah, Kurnool, Bellary and Anantapur	1	17th "
Group (2) Madras, Chingleput, Salem, Coimbatore, South Kanara, Malabar (including Anjengo and Tangassori), the Nilgiris, South Arcot, Tanjore, Trichinopoly, Madura, Ramnad and Tinnevelly	1	
(v) Landholders other than zamindars in each of the following groups of districts :—		
Group (1) Ganjam, Vizagapatam, Godavari, Kistna, Guntur, Nellore, North Arcot, Chittoor, Cuddapah, Kurnool, Bellary and Anantapur	1	19th "
Group (2) Madras, Chingleput, Salem, Coimbatore, the Nilgiris, South Arcot, Tanjore, Trichinopoly, Madura, Ramnad and Tinnevelly	1	
Group (3) Malabar (including Anjengo and Tangassori) and South Kanara	1	
(vi) The Muhammadan community in the Presidency of Fort St. George in each of the following groups of districts :—		
Group (1) Ganjam, Vizagapatam, Godavari, Kistna, Guntur, Nellore, Madras, Chingleput, North Arcot, Chittoor, Cuddapah, Kurnool, Bellary and Anantapur	1	23rd "
Group (2) Salem, Coimbatore, South Kanara, Malabar (including Anjengo and Tangassori), the Nilgiris, South Arcot, Tanjore Trichinopoly, Madura, Ramnad and Tinnevelly	1	
(vii) The Madras Chamber of Commerce	1	14th "
(viii) The Madras Trades Association	1	
(ix) The Planting Community	1	

PART II.

In exercise of the powers conferred on him by rule 1 of Schedules III, IV, V and VI annexed to the said regulations, the Governor in Council is pleased to appoint the following officers to perform all the duties of Attesting and Returning Officers, respectively :—

(A) *Attesting Officers.*

All revenue divisional officers, tahsildars and deputy tahsildars other than those at taluk headquarters; in the Nilgiri district, also the treasury deputy collector and the deputy tahsildars of Ootacamund and Gudalur; in Madras City, also the deputy collector on general duty and the assistant superintendent of stamps; and, for the purpose of attesting voting papers in the election under Schedule IV (zamindars), also the Chief Secretary to Government, Ootacamund.

(B) *Returning Officers.*

Schedule.	Electorate.	Returning Officer.
Schedule III.	Non-official members of municipal councils and district and taluk boards and certain other electors—	
	Group (i) Ganjám and Vizagapatam ..	The Collector of Vizagapatam.
	,, (ii) Gódávari, Kistna and Guntúr..	The Collector of Kistna.
	,, (iii) Nellore, Cuddapah and Chittoor.	The Collector of Chittoor.
	,, (iv) Kurnool, Bellary and Anantapur.	The Collector of Bellary.
	,, (v) Chingleput, North Arcot and South Arcot.	The Collector of Chingleput.
	,, (vi) Salem, Coimbatore and the Nilgiris.	The Collector of Coimbatore.
	,, (vii) South Kanara and Malabar (including Anjengo and Tangasseri).	The Collector of Malabar.
	,, (viii) Tanjore and Trichinopoly ..	The Collector of Tanjore.
	,, (ix) Madura, Ramnad and Tinnevelly.	The Collector of Madura.
Schedule IV.	Zamindars—	
	Group (i) Ganjám, Vizagapatam, Gódávari, Kistna, Guntúr, Nellore, North Arcot, Chittoor, Cuddapah, Kurnool, Bellary and Anantapur.	The Collector of Guntúr.
	,, (ii) Madras, Chingleput, Salem, Coimbatore, South Kanara, Malabar (including Anjengo and Tangasseri), the Nilgiris, South Arcot, Tanjore, Trichinopoly, Madura, Ramnad and Tinnevelly.	The Collector of Trichinopoly.
Schedule V.	Landholders other than zamindars—	
	Group (i) Ganjám, Vizagapatam, Gódávari, Kistna, Guntúr, Nellore, North Arcot, Chittoor, Cuddapah, Kurnool, Bellary and Anantapur.	The Collector of Guntúr.
	,, (ii) Madras, Chingleput, Salem, Coimbatore, the Nilgiris, South Arcot, Tanjore, Trichinopoly, Madura, Ramnad and Tinnevelly.	The Collector of Trichinopoly.
	,, (iii) Malabar (including Anjengo and Tangasseri) and South Kanara.	The Collector of Malabar.
Schedule VI.	The Muhammadan community—	
	Group (i) Ganjám, Vizagapatam, Gódávari, Kistna, Guntúr, Nellore, Madras, Chingleput, North Arcot, Chittoor, Cuddapah, Kurnool, Bellary and Anantapur.	The Collector of Guntúr.
	,, (ii) Salem, Coimbatore, South Kanara, Malabar (including Anjengo and Tangasseri), the Nilgiris, south Arcot, Tanjore, Trichinopoly, Madura, Ramnad and Tinnevelly.	The Collector of Trichinopoly.

PART III.

In exercise of the powers conferred upon him by the rules and the schedules specified below for the election of members to the Legislative Council of the Governor of Fort St. George by the electorates specified below under Regulations II and III of the said regulations, the Governor in Council is pleased to fix the dates and also, where such are required, the times and the places for the various stages of the elections, as follows:—

Rules and schedule.	Issue of nomination papers	Attestation of nomination papers	Scrutiny of nomination papers.	Issue of voting papers.	Recording of votes and attestation of voting papers	Counting of votes.
Rule 14, Schedule I (The Corporation of Madras).	*On or before* Saturday, 24th May 1919	...	Wednesday, 11th June 1919, between 12 noon and 2 p.m., at the Corporation office.	Wednesday, 2nd July 1919	Saturday, 12th July 1919, between 12 noon and 4 p.m., at the Corporation office.	Tuesday, 15th July 1919, at 12 noon at the Corporation office.
Rule 14, Schedule II (The University of Madras).	*On or before* Friday, 9th June 1919	...	Monday, 23rd June 1919, between 12 noon and 2 p.m., at the Senate House, Chepauk.	*On or before* Saturday, 5th July 1919.	Saturday, 19th July 1919, between 12 noon and 4 p.m., at the Senate House, Chepauk.	Wednesday, 23rd July 1919, at 12 noon at the Senate House, Chepauk.
Rule 17, Schedule III (Groups of districts).	...	Monday, 26th May 1919, between 12 noon and 4 p.m., at the offices of attesting officers* in the electoral area.	Saturday, 14th June 1919, between 12 noon and 2 p.m., at the office of the Collectors appointed as Returning Officers.	...	Tuesday, 15th July 1919, between 12 noon and 4 p.m., at the offices of attesting officers* in the district.	Tuesday, 22nd July 1919, at 12 noon at the offices of the Collectors appointed as Returning Officers.
Rule 21, Schedule IV (Zamindars)	....	Tuesday, 27th May 1919, between 12 noon and 4 p.m., at the offices of attesting officers* in the electoral area.	Tuesday, 17th June 1919, between 11 noon and 3 p.m., at the office of the Collector of Guntur for group (1) and at the office of the Collector of Trichinopoly for group (2).	...	Thursday, 10th July 1919, between 12 noon and 4 p.m., at the offices of attesting officers* in the district and at the office of the Chief Secretary to Government, Ootacamund.	Thursday, 17th July 1919, at 12 noon at the office of the Collector of Guntur for group (1) and at the office of the Collector of Trichinopoly for group (2).
Rule 28, Schedule V (Other landholders).	....	Tuesday, 27th May 1919, between 12 noon and 4 p.m., at the offices of attesting officers* in the electoral area.	Tuesday, 17th June 1919, between 2 and 4 p.m., at the office of the Collector of Guntur for group (1), at the office of the Collector of Trichinopoly for group (2), and at the office of the Collector of Malabar for group (3).	...	Thursday, 10th July 1919, between 12 noon and 4 p.m., at the offices of attesting officers* in the district.	Saturday, 19th July 1919, at 12 noon at the offices of the Collectors of Guntur for group (1), at the office of the Collector of Trichinopoly for group (2) and at the office of the Collector of Malabar for group (3).
Rule 30, Schedule VI (Muhammadan community)	....	Tuesday, 27th May 1919, between 12 noon and 4 p.m., at the offices of attesting officers* in the electoral area.	Tuesday, 17th June 1919, between 4 and 6 p.m., at the office of the Collector of Guntur for group (1) and at the office of the Collector of Trichinopoly for group (2).	...	Monday, 14th July 1919 between 12 noon and 4 p.m., at the offices of attesting officers* in the District.	Wednesday, 23rd July 1919, at 2 p.m., at the office of the Collector of Guntur for group (1) and at the office of the Collector of Trichinopoly for group (2).

* I.e., Revenue Divisional Officers (including in Madras City the Deputy Collector on general duty and the Assistant Superintendent of Stamps) Tahsildars, and Deputy Tahsildars other than those at taluk headquarters, and in the Nilgiri district, also the Treasury Deputy Collector and the Deputy Tahsildars of Ootacamund and Gudalur and, for the purpose of attesting voting papers in the election under Schedule IV (Zamindars), also the Chief Secretary to Government, Ootacamund.

PART IV.

Under Regulation III of the said regulations and rules 4-A (2) and 9 (2) of Schedules I and II, rules 7-A (2) and 9 (2) of Schedule III, rules 14-A (2) and 16 (2) of Schedule IV, rules 16 (2) and 18 (2) of Schedule V and rules 20 (2) and 22 (2) of Schedule VI, the Governor in Council is pleased to prescribe the following procedure for the publication of the withdrawal of candidates or, when more duly nominated candidates than one stand for election, for the publication of the names of all such candidates and their addresses where such publication is required by any of the rules above mentioned :—

(1) In the case of elections by the Corporation of Madras and the University of Madras, the publication shall be made by the Returning Officer in the *Fort St. George Gazette* and also in at least three consecutive issues of the English daily newspapers published in the Madras City, and a copy of the list shall also be posted at the Corporation office or the Senate House, Chepauk, as the case may be.

(2) In the case of elections by groups of districts, zamindars, other landholders and the Muhammadan community, the publication shall be made by the Returning Officer in the *Fort St. George Gazette* and the district gazettes of the districts in the group, and he shall also cause copies thereof to be posted at the offices of the Collectors, Revenue Divisional Officers, Tahsildars, and Deputy Tahsildars other than those at taluk headquarters, of the districts in the group; in the Nilgiri district copies shall also be posted at the offices of the Treasury Deputy Collector and the Deputy Tahsildars of Ootacamund and Gudalur, while in Madras City such copies shall, except in the case of elections by groups of districts, also be posted at the offices of the Deputy Collector on general duty and the Assistant Superintendent of Stamps.

Note.—The term of office of the members elected in response to this notification will be concluded when the new Reforms Scheme comes into force.

APPENDIX B.

Time-table of elections for the Madras Legislative Council.

Serial number. (1)	Date. (2)	Hour. (3)	Item of business. (4)	Schedule and rule applicable. (5)	Officers responsible. (6)
	1919.				
1	*On or before* May 24, Saturday.		Lists of nomination papers for the Corporation of Madras. [To be sent by the Returning Officer to each Commissioner by registered post.]	Schedule I, Rule 3.	Returning Officer—President of the Corporation of Madras.
2	May 26, Monday ..	12 noon to 4 p.m.	Attestation of nomination papers for groups of districts. [Every nomination paper should be subscribed by two electors as proposer and seconder. Printed forms should be obtained from the Attesting Officer.]	Schedule III, Rule 6.	Attesting Officers—i.e., Revenue Divisional Officers, Tahsildars, and Deputy Tahsildars other than those at taluk headquarters, in the Nilgiri district, also the Treasury Deputy Collector and the Deputy Tahsildars of Ootacamund and Gudalur; and in Madras City, also the Deputy Collector on general duty and the Assistant Superintendent of Stamps.
3	May 27, Tuesday ..	Do.	Attestation of nomination papers for zamindars. [Every nomination paper should be subscribed by two electors as proposer and seconder. Printed forms should be obtained from the Attesting Officer.]	Schedule IV, Rule 13.	Attesting Officers—same as for item 2 supra.
4	Do ..	Do.	Attestation of nomination papers for landholders other than zamindars. [Every nomination paper should be subscribed by two electors as proposer and seconder. Printed forms should be obtained from the Attesting Officer.]	Schedule V, Rule 14.	Attesting Officers—same as for item 2 supra.
5	Do. ..	Do.	Attestation of nomination papers for the Muhammadan community. [Every nomination paper should be subscribed by two electors as proposer and seconder. Printed forms should be obtained from the Attesting Officer.]	Schedule VI, Rule 15.	Do. do.
6	*On or before* June 3, Friday.	..	Issue of nomination papers for the University of Madras. [To be sent by the Returning Officer to each member of the Senate and each Honorary Fellow who has a place of residence in India and whose address in India has been registered at the office of the Returning Officer.]	Schedule I, Rule 3.	Returning Officer—Registrar of the University of Madras.
7	June 11, Wednesday.	12 noon to 1 p.m.	Scrutiny of nomination papers for Corporation of Madras. [Every candidate and his proposer and seconder may attend during the scrutiny and examine the nomination papers of all candidates. If there is only one duly nominated candidate, he will forthwith be declared elected.]	Schedule I, Rule 6.	Returning Officer—President of the Corporation of Madras.
8	June 14, Saturday ..	Do.	Scrutiny of nomination papers for groups of districts. [Every candidate and his proposer and seconder may attend during the scrutiny and examine the nomination papers of all candidates. If there is only one duly nominated candidate for an electoral area, he will forthwith be declared elected.]	Schedule III, Rule 8	Returning Officers— (i) Ganjam and Vizagapatam — Collector of Vizagapatam. (ii) Godavari, Kistna and Guntur — Collector of Kistna. (iii) Nellore, Cuddapah and Chittoor — Collector of Chittoor. (iv) Kurnool, Bellary and Anantapur — Collector of Bellary. (v) Chingleput, North Arcot and South Arcot — Collector of Chingleput. (vi) Salem, Coimbatore and the Nilgiris — Collector of Coimbatore. (vii) South Kanara and Malabar (including Anjengo and Tangasseri) — Collector of Malabar. (viii) Tanjore and Trichinopoly — Collector of Tanjore. (ix) Madura, Ramnad and Tinnevelly — Collector of Madura.

Time-table of elections for the Madras Legislative Council—*concl.*

Serial number. (1)	Date. (2)	Hour. (3)	Item of business. (4)	Schedule and rule applicable. (5)	Officers responsible. (6)
	1919.				
9	June 17, Tuesday ..	12 noon to 2 p.m.	Scrutiny of nomination papers for zamindars. [Every candidate and his proposer and seconder may attend during the scrutiny and examine the nomination papers of all candidates. If there is only one duly nominated candidate for an electoral area, he will forthwith be declared elected.]	Schedule IV, Rule 15.	Returning Officers— Group (2)—Collector of Guntur, " (3)—Collector of Trichinopoly.
10	Do ..	3 to 4 p.m.	Scrutiny of nomination papers for landholders other than zamindars. [Every candidate and his proposer and seconder may attend during the scrutiny and examine the nomination papers of all candidates. If there is only one duly nominated candidate for an electoral area, he will forthwith be declared elected.]	Schedule V, Rule 17.	Returning Officers— Group (1)—Collector of Guntur. " (2)—Collector of Trichinopoly. " (3)—Collector of Malabar.
11	Do. ..	4 to 5 p.m.	Scrutiny of nomination papers for the Muhammadan community. [Every candidate and his proposer and seconder may attend during the scrutiny and examine the nomination papers of all candidates. If there is only one duly nominated candidate for an electoral area, he will forthwith be declared elected.]	Schedule VI, Rule 21.	Returning Officers— Group (1)—Collector of Guntur, " (2)—Collector of Trichinopoly.
12	June 23, Monday ..	12 noon to 2 p.m.	Scrutiny of nomination papers for University of Madras [Every candidate and his proposer and seconder may attend during the scrutiny and examine the nomination papers of all candidates. If there is only one duly nominated candidate, he will forthwith be declared elected.]	Schedule II, Rule 6.	Returning Officer—Registrar of the University of Madras.
13	July 2, Wednesday ..	..	Issue of voting papers for the Corporation of Madras. [To be sent by the Returning Officer to each Commissioner by registered post.]	Schedule I, Rule 6.	Returning Officer—President of the Corporation of Madras.
14	*On or before* July 5, Saturday.	..	Issue of voting papers for the University of Madras. [To be sent by the Returning Officer to each elector by registered post.]	Schedule II, Rule 6.	Returning Officer—Registrar of the University of Madras.
15	July 10, Thursday ..	12 noon to 4 p.m.	Recording of votes and attestation of voting papers for zamindars. [Every elector desirous of recording his vote must attend in person before the Attesting Officer in the district under which his name appears in the electoral roll and mark his vote on the voting paper which will be supplied by the Attesting Officer, who will first remove from such paper the name of any candidate who may have withdrawn his candidature.]	Schedule IV, Rule 17.	Attesting Officers—same as for Item 9 supra, and also the Chief Secretary to Government, Ootacamund.
16	Do.	Do.	Recording of votes and attestation of voting papers for landholders other than zamindars. [Every elector desirous of recording his vote must attend in person before the Attesting Officer in the district under which his name appears in the electoral roll and mark his vote on the voting paper which will be supplied by the Attesting Officer, who will first remove from such paper the name of any candidate who may have withdrawn his candidature.]	Schedule V, Rule 19.	Attesting Officers—same as for Item 9 supra.
17	July 11, Saturday ..	Do	Recording of votes for the Corporation of Madras. [An elector may record his vote in the presence of the Returning Officer or send his voting paper to that officer by registered post after recording his vote therein in the prescribed manner. In the latter case the voting paper must reach the Returning Officer before the day appointed for the counting of votes, namely, 16th July 1919.]	Schedule I, Rules 7 and 8.	Returning Officer—President of the Corporation of Madras.

Time-table of elections for the Madras Legislative Council—*cont.*

Serial number.	Date.	Hour.	Item of business.	Schedule and rule applicable.	Officers responsible.
(1)	(2)	(3)	(4)	(5)	(6)
	1919.				
18	July 14, Monday ..	12 noon to 4 p.m.	Recording of votes and attestation of voting papers for the Muhammadan community. [Every elector desirous of recording his vote must attend in person before the Attesting Officer in the district under which his name appears on the electoral roll and mark his vote on the voting paper which will be supplied by the Attesting Officer, who will first remove from such paper the name of any candidate who may have withdrawn his candidature.]	Schedule VI, Rule 23.	Attesting Officers—same as for Item 8 supra.
19	*Ouor before* July 14, Monday.	..	Election of a member by the Madras Chamber of Commerce.	Schedule VII, Rule 3.	The Chairman of the Madras Chamber of Commerce.
20	Do.	..	Election of a member by the Madras Trades' Association.	Schedule VII, Rule 3.	The Chairman of the Madras Trades' Association.
21	Do.	..	Election of a member by the planting community.	Schedule VIII, Rule 1.	The Secretary to the United Planters' Association of Southern India.
22	July 15, Tuesday ..	12 noon to 4 p.m.	Recording of votes and attestation of voting papers for groups of districts. [Every elector desirous of recording his vote must attend in person before the Attesting Officer in the district under which his name appears on the electoral roll and mark his vote on the voting paper which will be supplied by the Attesting Officer, who will first remove from such paper the name of any candidate who may have withdrawn his candidature.]	Schedule III, Rule 10.	Attesting Officers—same as for Item No. 9 supra.
23	Do.	12 noon ..	Counting of votes for the Corporation of Madras. [Every candidate may be present in person or may send a representative duly authorised by him in writing to watch the process of counting and may examine the sealed voting papers.]	Schedule I, Rule 16.	Returning Officer (President of the Corporation of Madras).
24	July 17, Thursday ..	12 noon ..	Counting of votes for remainder .. [Every candidate may be present in person or may send a representative duly authorised by him in writing to watch the process of counting and may examine the sealed voting papers.]	Schedule IV, Rule 20.	Returning Officers—same as for Item No. 8 supra.
25	July 19, Saturday ..	12 noon to 4 p.m.	Recording of votes for the University of Madras. [An elector may record his vote in the presence of the Returning Officer or send the voting paper to that officer by registered post after recording his vote thereon in the prescribed manner. In the latter case the voting paper must reach the Returning Officer before the day appointed for the counting of votes, namely, 23rd July 1919.]	Schedule II, Rules 7 and 8.	Returning Officer—Registrar of the University of Madras.
26	Do. ..	12 noon ..	Counting of votes for landholders other than landholders—Groups (i), (ii) and (iii). [Every candidate may be present in person or may send a representative duly authorised by him in writing to watch the process of counting and may examine the sealed voting papers.]	Schedule V, Rule 22.	Returning Officers—same as for Item No. 13 supra.
27	July 22, Tuesday.	12 noon ..	Counting of votes for groups of districts. [Every candidate may be present in person or may send a representative duly authorised by him in writing to watch the process of counting and may examine the sealed voting papers.]	Schedule III, Rule 13.	Returning Officers—same as for Item No. 8 supra.
28	July 23, Wednesday	12 noon ..	Counting of votes for the University of Madras [Every candidate may be present in person or may send a representative duly authorised by him in writing to watch the process of counting and may examine the sealed voting papers.]	Schedule II, Rule 10.	Returning Officer—Registrar of the University of Madras.
29	July 23, Wednesday.	3 p.m. ..	Counting of votes for the Muhammadan community. [Every candidate may be present in person or may send a representative duly authorised by him in writing to watch the process of counting and may examine the sealed voting papers.]	Schedule VI, Rule 26.	Returning Officers—same as for Item No. 14 supra.

H. G. STOKES,
Acting Secretary to Government.

REVENUE DEPARTMENT.

POSTINGS.

Octacamund, April 19, 1919.

No. 136.—The following postings of deputy collectors are ordered :—

M.R.Ry. Sundaram Krishnamurthi Ayyar Avargal, on return from leave, to general duty, Guntur.

M.R.Ry. Puthumana Nechikattil Chathapanni Panikkar Avargal, on return from leave, to General duty, Madura.

PROMOTION.

No. 137.—M.R.Ry. Parapra Dharmasakharam Raghavar, Income-tax Inspector, fourth grade, on probation and acting Income-tax Inspector, third grade, to act as Income-tax Inspector, second grade, *vice* M.R.Ry. C. P. Karunakara Menon Avargal granted leave or until further orders.

A. P. G. MOSCARENI,
Temp. Addl. Secretary to Government.

NOTIFICATIONS.

Fort St. George, March 25, 1919.

No. 138.—In exercise of the powers delegated to him under section 43, sub-section (1) of the Income-tax Act, VII of 1918, the Governor in Council directs that the following forms shall be substituted for the corresponding forms appended to the rules published in the Financial (Separate Revenue) Department notification No. 23, dated 28th May 1918, on pages 570 to 581 of Part I of the *Fort St. George Gazette*, dated 4th June 1918 (as subsequently amended).

FORM G.

(Rule 11.)

NOTICE.

No.

Office of the Collector of Income-tax,

Dated 19 .

To

In pursuance of the provisions of section 17 of the Indian Income-tax Act, 1918, you are hereby required to prepare a true and correct statement of your income and to furnish the information required in the form herewith attached so far as it is applicable to your case, and to deliver it at this office duly signed by you as the principal officer of the company on or before the 15th day of June 19 with copies of the Balance Sheet and the Profit and Loss Account of the company.

Failure to furnish the return with the above accompaniments within the time allowed by law will under section 21 (1) of the Act entail forfeiture of the right of objection and under section 39 render you liable on conviction by a Magistrate to a fine which may extend to Rs. 10 for every day by which the return is late. The submission of a false or incorrect return will render you liable to penal assessments under section 24 or to prosecution under section 40 of the Act.

The income to be returned is the total income as shown by the accounts during either the twelve calendar months ending on the 31st March 19 or, if the accounts have been made up within the twelve calendar months ending on the 31st March 19 , in respect of a year ending on any other day than the 31st March 19 , then at your option the twelve calendar months ending on the day on which the accounts have so been made up. The period once decided upon cannot, however, be varied without the consent of the Collector of Income-tax.

You are further required under section 15 of the Act—

(1) to deduct at the time of payment income-tax at the rate specified in Schedule I in respect of any income chargeable under the head "salaries" provided that, if the payment is a recurring one and in respect of any period less than a year, the rate shall be determined with reference to the amount which would be proportionately payable in a year. The deductions so made should be paid into this office within one week from the date of payment of the salaries in question and particulars should be furnished of the persons from whose salaries the deductions have been made, and the amount of the salary and of the deductions in each case ;

(2) to deduct at the time of payment, at the maximum rate specified in Schedule I and pay into this office within one week from the time of payment, the income-tax on the amount of interest on the debentures (if any) issued by the Company. The remittance to this office should be accompanied by a statement showing for each debenture holder—

(1) Name
(2) Description of security.
(3) Number of security.
(4) Date of security.
(5) Amount of security.
(6) Period for which interest is drawn.
(7) Amount of interest.
(8) Amount of tax

Collector of Income-tax.

INCOME-TAX YEAR 19 —19 .

Name of the Company.

Information from the accounts for the year ending . (The return should be sent under cover and marked confidential).

Amount.
Rs.

(1) Profits as per accounts submitted—
(a) Salaries, wages, etc., and other receipts in lieu of or in addition to salary or wages paid by companies, other public bodies and associations.
(b) Interest on securities of the Government of India ... ...
(c) Interest on debentures and other securities of a local authority or Company.
(d) Income derived from house property ... ...
(e) Income derived from business ... ...
(f) Income derived from other sources, such as—
(i) Salaries not included in item (a) ... ...
(ii) Dividends from Joint Stock Companies registered in India ...

NOTE.—If the tax has been paid by the company the fact should be noted.

(iii) Interest on mortgages, loans, fixed deposits, current accounts, club debentures, etc.
(iv) Income from sources, outside British India, which accrues or arises in British India including dividends, pensions and income from agricultural land not paying land revenue to the British Government.
(v) Ground-rent ... ...

NOTE.—Ground rent includes all rent derived from land (1) not used for agricultural purposes or (2) not paying land revenue or any local rate to Government.

(vi) Profits from transactions whether in partnership with others or not which have not been accounted for elsewhere in this return.
(vii) All other incomes not specified above (e.g.) director's fees, survey fees, etc.
(2) Amount of interest credited to reserve and other funds and debited to the accounts.
(3) Amount of the cost value of the buildings owned by the company at the beginning of the previous year.
(4) Amount of the cost value of machinery and plant owned by the company at the beginning of the previous year.
(5) Amount of depreciation on buildings actually debited to the accounts—
(a) in the previous year ... ...
(b) up to the previous year ... ...
(6) Amount of depreciation on machinery and plant actually debited to the accounts—
(a) in the previous year ... ...
(b) up to the previous year ... ...
(7) Amount of income-tax, super-tax and profession-tax debited to the accounts.
(8) Amount of the debenture loans issued by the company ... ...
(9) Rate of interest on the debentures ... ...
(10) Total amount placed to any reserve fund or of the nature of capital expenditure debited to revenue account.

DECLARATION.(1)

I declare that the information against each head in this return is correctly given as shown in the books of the Company as also in the accounts which have been duly audited by the Auditors of the Company and which have been adopted by the shareholders of the Company.

Signature.
Designation.

Dated 19 .

Details of the house property referred to in item (1) (a) of the return.

District, taluk and village.	Particulars of property including name and number of street in which the property stands.	Person in whose name the property stands in the municipal books or revenue register.	Annual letting value.	Deductions claimed (to be supported by the production of vouchers in each case).
			Rs. A. P.	

Allowances claimed— Rs.

(1) Premia paid in the year ending on to insure the property against risk of damage or destruction. (Copies of receipts should be attached.)

(2) Interest paid by owner on a mortgage or charge on the property. Rs.
(3) Ground-rent paid by the owner on the property ... ...
(4) Land revenue paid by the owner on the property ... ...
(5) Collection charges ... ...
(6) Deductions claimed on account of vacancies ... ...

Date 191 . Signature.

FORM B.

(Rule 12.)

NOTICE. No.

Income-tax year 19 —19 .

Office of the Collector of Income-tax.

Dated 19 .

To

In pursuance of the provisions of the Income-tax Act, VII of 1918, you are hereby required to prepare a true and correct statement of your income in the form sent herewith so far as it is applicable to your case, and to deliver it at this office duly signed by you within 30 days from the date of this notice.

The accompanying notes, explanations and instructions have been drawn up in order to assist you in filling up the form.

If you desire further information on any point you should apply to the Collector of Income-tax.

Failure to furnish the return on the due date will under section 21 (1) entail forfeiture of the right of objection and under section 39 render you liable on conviction by a Magistrate to a fine which may extend to Rs. 10 for every day by which the return is late. The submission of a false or incorrect return will render you liable to penal assessment under section 24 or to prosecution under section 40 of the Act.

The income to be returned is the total income during either (1) the twelve calendar months ending on the 31st of March 19 or (2), if the accounts have been made up within the twelve calendar months ending on the 31st March 19 in respect of a year ending on any other day than the 31st March 19 , then at your option the twelve calendar months ending on the date on which the accounts have so been made up. The period once decided upon cannot, however, be varied without the consent of the Collector of Income-tax

You are also required, in accordance with section 28 of the Act, to furnish the Collector with a return :

(1) if you are a member of a firm, of the names of the partners of your firm, with their addresses ;

(2) if you are a member of an undivided Hindu family, of the names of the adult male members of the family with their addresses ;

(3) if you are a trustee, guardian or agent, of the names of the persons for whom you are trustee, guardian or agent with their addresses.

If you claim exemption from or abatement or reduction of the rate of tax, your attention is particularly directed to No. 12 of the instructions which follow.

Collector of Income-tax,

INCOME-TAX YEAR 19 —19 .

Return of income for assessment under section 17 of the Indian Income-tax Act, 1918.

(This return should be sent under cover and marked confidential.)

Total income.

Sources.	Amount.	Amount of tax deducted at source.
	RS. A. P.	RS. A. P.
Income received under the following heads during the year ending :—		
Salary, wages, annuity, pension, gratuity, fees, commission, perquisites, allowances and other receipts in lieu of or in addition to salary or wages received during the year ending :—		
(1) Paid by Government		
(2) Paid by local authorities		
(3) Paid by companies, other public bodies and associations.		
(4) Paid by private employers under an agreement with the Collector		
Interest on securities :—		
(5) On securities of the Government of India		
(6) On debentures and other securities of a local authority or other company		
(7) Income derived from house property		
(8) Do business		
(9) Professional earnings		
Income derived from other sources :—		
(10) Balances not included in items 1 to 4		
(11) Other sources—such as		

NOTE.—If the tax has been paid by the company the fact should be noted.

Sources.	Amount.	Amount of tax deducted at source.
	Rs. A. P.	Rs. A. P.
(a) Dividends from Joint Stock Companies registered in India		
(b) Interest on mortgages, loans, fixed deposits, current accounts, club debentures, etc. ...		
(c) Income from sources outside British India which accrues or arises in British India including dividends, pensions and income from agricultural land not paying land revenue to the British Government		
(d) Share in joint family income		
(e) Ground-rent		
Note.—Ground-rent includes all rent derived from land (i) not used for agricultural purposes or (ii) not paying land revenue or any local rate to Government.		
(f) Profits from transactions whether in partnership with others or not which have not been accounted for elsewhere in this return ...		
(g) All other incomes not specified above (e.g.) director's fees, survey fees, etc. Total income from all sources		

Deduct.

(1) Life Insurance premiums paid during the year on the life of the assessee or his wife.

(2) Provident Fund subscriptions (see Instruction 13).

(3) Amount of income taxed at the source.

Net taxable income.

NOTE.—1. Before filling up this return first read the instructions attached.

2. Where there is no income to be returned for assessment against any head in column 1 the word 'None' should be entered in column 2.

For employees. { Employer's name. Employer's address. Monthly rate of salary.

Place of residence.

Principal place of business.

Other place or places of business.

Name or names under which the business is conducted.

Names and addresses of all partners in the case of firms, names and addresses of all adult male members in the case of an undivided Hindu family.

Names and addresses of any persons for whom the assessee is an agent, trustee or executor.

I / We declare that the information given in this return is correct, that the income shown in this return is truly stated against each of the sources therein mentioned, that the period in which it accrued was the twelve calendar months ending , that no other income accrued during that year and that I / We have no other sources of income.

Dated 19 .

(Signature).

Details of the house property referred to in item 7 of the form of return.

District, taluk and village.	Particulars of property including name and number of street in which the property stands.	Person in whose name the property stands in the municipal union or revenue register.	Annual letting value.	Deductions claimed (to be supported by the production of vouchers in each case).
			Rs. A. P.	

Allowances claimed—

(1) Premia paid in the year ending on to insure the property against risk of damage or destruction. (Copies of receipts should be attached) Rs.

(2) Interest paid by owner on a mortgage or charge on the property

(3) Ground-rent paid by the owner on the property ... ...

(4) Land revenue paid by the owner on the property ... ...

(5) Collection charges ... ...

(6) Deductions claimed on account of vacancies ... ...

Date 191 .

Signature.

INSTRUCTIONS FOR THE PREPARATION OF THE RETURN IN FORM (D).

(1) *Submission of return of income.*—The return should be delivered to the Collector as soon as possible. The maximum limit of time allowed is thirty days provided that when any assessee applies on reasonable grounds for an extension of time for submitting his return of income, the Collector shall have power to extend the time limit of thirty days to such further period as he may consider proper in each case.

(2) *Previous year.*—The income shown in the return should be that of the calendar, Samvat, Marwari or other year for which the accounts were last made up for the assessee's own purposes provided that such year was a year of twelve full calendar months and that the last day of such year fell within the twelve calendar months ending 31st March 19 . In all other cases it should be that of the year ending 31st March 19 .

(3) *Name, Designation, Residence.*—The ordinary designation of the person should be entered in the return. If the person making the return has several places of business the *principal place of business should be specified* and all other places should be shown in the space provided or if this is not sufficient on a sheet attached. In the case of a person carrying on business under any name or names other than his own, such other name or names should be entered in the return.

(4) *Names of Partners.*—Any person making a return of income which has accrued in partnership with others is bound by section 23 (2) of the Act to furnish the names of all his partners and their addresses.

(5) The following are liable to assessment to income-tax. All persons ('person' includes a firm and a Hindu undivided family), resident in British India, and persons not resident in British India who may be deemed to be liable in respect of any class of income, whose income is Rs. 1,000 or upwards.

(6) *Salary, wages, etc.*—In column 2 of the return should be shown the total gross income without deduction of the income-tax paid, provident fund subscriptions or any other such payment. An allowance for house-rent or the value of rent-free quarters is assessable to income-tax and should be returned under the above heading. Any portion of the salary paid outside British India for services in British India must be included in the return.

(7) *Dividends and interests on securities.*—In column 2 of the return the gross amount of the dividends or interest should be shown and in column 3 the amount of income-tax deducted at source, if any.

(8) *Professional earnings.*—Income under this heading should be computed after making allowance for any expenditure incurred solely for the purposes of the profession, provided that no allowance may be made on account of expenditure of the nature of capital or personal expenditure. Full particulars should be given of all deductions made from the gross income.

(9) *Interest on mortgages, loans, etc.*—The interest which accrues in the year is often not actually paid in it, but is added to the capital and itself bears interest. In such cases the interest that accrues or falls due in the year should be included in the income returned under this head.

(10) *House property.*—Where house property is entered in the municipal union or revenue registers under any name other than the name of the owner, such name or names should be clearly specified in the form provided.

The bona-fide annual value of a house is the full market value at which that house could be let from year to year irrespective of any charges by way of municipal rates or taxes thereon. It therefore differs from the actual annual rent payable on a long term lease, or the actual rent payable on a yearly lease under a privileged rental or with tenant's liability to pay owner's rates or taxes. The following allowances are admissible :—

(i) Insurance premia, less discount, if any,
(ii) Interest paid to mortgagee,
(iii) Ground rent,
(iv) Land revenue,
(v) Vacancies (allowance for unoccupied property),
(vi) Collection charges,

(vii) Where the property is in the occupation of the owner, or where it is let to a tenant and the owner has undertaken to bear the cost of repairs, a sum equal to one-sixth of the bona fide annual value of the property; where the property is in the occupation of a tenant who has undertaken to bear the cost of repairs, the difference between such value and the rent paid by the tenant up to but not exceeding one-sixth of such value.

In the case of buildings occupied for business purposes, attention is invited to section 9 (2) of the Act.

(11) *Income from outside British India.*—Income from sources outside British India which arrives or arises in British India including dividends, pensions and income from agricultural land not paying land revenue to the British Government is liable to assessment and should be entered in the return under head No. 11 (*c*).

(12) *Business, Trade, Commerce, etc.*—In computing the income returnable no deduction may be made for any of the following :—

Interest on capital of the owner or owners ;
payments or drawings on account of personal expenditure ;
bad debts not actually written off ;
amounts set off out of the profits of the year on account of ascertained losses of previous years ;
payment made to form an insurance fund against future losses ;
payment on account of income-tax, super-tax or profession-tax ;
sums expended on charity or presents ;
sums given by way of commission not in the regular course of business ;
sums paid for the purchase of a good will or other similar expenditure of a capital nature ;
expenditure not incurred in the regular course of business.

(13) *Life insurance.*—The allowance extends to sums paid to any provident fund to which the Provident Funds Act, 1897, applies or to any provident fund which complies with the provisions of the Provident Insurance Societies Act, 1912, or has been exempted from the provisions of that Act. These should not be deducted from any income shown in column 2 but should be entered in the space provided. The total of such payments must not exceed one-sixth of the income.

For the purpose of obtaining relief on account of any such payments the original receipts or copies thereof must be submitted in accordance with rule 7.

(14) *Income taxed at the source.*—In computing the income taxable under section 14, the Collector will make the necessary allowance for any income which has already paid tax at the source.

(15) *Correspondence and petitions.*—Petitions against the assessments made should be addressed to the Commissioners of Income-tax that is to the . Every petition must be in the prescribed form and should ordinarily be presented within thirty days of the receipt of the notice of assessment and should bear a court-fee stamp of Rupees .

All correspondence relating to income-tax matters (excepting such as may relate to petitions presented to the Commissioner) should be addressed to the Collector of Income-tax.

FORM F.

(Rule 18)

NOTICE UNDER SECTION 20 OF ACT VII OF 1918.

No.,

Date

To

residing at

You are hereby required to take notice that $\frac{\text{you have been assessed}}{\text{your assessment has been adjusted}}$ under the Indian Income-tax Act (VII of 1918) for the year ending according to the particulars specified below and that you should pay the $\frac{\text{amount of the assessment}}{\text{balance due on adjustment}}$ within sixty days from the date of receipt of this notice.

2 You may if you so desire pay the $\frac{\text{amount of the assessment}}{\text{balance due on adjustment}}$ in two equal instalments on the dates specified below. In case of default, however in the payment of the first instalment the whole amount of the $\frac{\text{assessment}}{\text{balance due}}$ will immediately become recoverable. If you object to this $\frac{\text{assessment}}{\text{adjustment}}$ and are not debarred from presenting a petition for relief under section 21 of the Act by failure to make a return under section 17 or to comply substantially with all the terms of a notice served on you under section 18 a petition for relief will lie to the within thirty days of receipt of this notice. If such petition is presented within the time allowed, the Collector may in his discretion treat you as not being in default in respect of payment of the tax till orders on the petition have been passed. Failure to pay any instalment will render you liable to pay in addition a penalty of one per cent on the tax due. You are further warned that unless the whole amount due together with the said penalty is paid within twenty days from the date of the notice intimating imposition of the said penalty a further penalty of ten per cent on the tax due will be levied and that in case of persistent default the Act provides for the levy of a penalty equivalent to the whole tax.

PARTICULARS.

	Amount of income. Rs. A. P.	Amount of tax. Rs. A. P.
(1) Source or sources of income—		
(a) Salaries paid by Government	...	...
(b) ,, paid by local authorities	...	...
(c) ,, paid by companies, other public bodies and associations.	...	...
(d) ,, paid by private employers under an agreement with the Collector.	...	...
(e) Interest on securities of the Government of India.	...	...
(f) Interest on debentures and other securities of a local authority or company	...	...
(g) Income derived from house property ...	...	...
(h) Income derived from business	...	...
(i) Professional earnings	...	...
(j) Salaries not included in items (a) to (d) ...	...	...
(k) Other sources	...	...
Total of items (a) to (k) ...	...	...
(2) Place or places, district or districts in which the income accrued.	...	...
(3) Amount of total income from all sources ...	...	...
(4) Amount of income assessable	...	...
(5) Rate of tax	...	...
(6) Amount of tax due	...	...
(7) Amount, if any, credited on account of tax already deducted at the source on income from salaries or from interest on securities under section 15.	...	...
(8) Net amount of tax payable	...	...
(9) Amount of tax due under section 25	...	...
(10) Total amount of tax due [total of items (8) and (9)].	...	...
(11) Amount of tax already paid on assessment ...	...	...
(12) Balance of tax payable on adjustment ...	...	...
(13) Penal assessments under section 24	...	...
(14) Other penalties and fines	...	...
(15) Total amount due	...	...
(16) Amount of first instalment and the date on which it is payable.	...	...
(17) Amount of second instalment and the date on which it is payable.	...	...
(18) Place where the amount is to be paid ...	...	...
(19) Person to whom the amount is to be paid ...	...	...

APPENDIX.

Return No. IV.

Number and classification of persons assessed to income-tax by districts in the year 19 —19 .

Serial number.	Districts.	Collections from individuals.		Collections from companies.		Collections from firms.		Total collections.	
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			Rs.		Rs.		Rs.		Rs.

Return No. V.

Statement showing the original and final demands and uncollected balances of sums due under Act VII of 1918 in the year.

Description of assessee.	Original demand.		Revision by Commissioner.		Final demand.		Penalties by Collector.		Fines by Magistrate.		Costs and miscellaneous.	Arrears of previous years.	Total of columns (7), (9), (11), (12) and (13)	Collections.						Remitted as irrecoverable.	Balance [column (14) plus (20) minus total of columns (21) and (22)].
	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount.	Number of assessees.	Amount.	Amount.	Amount.		Tax.	Penalties.	Fines.	Costs and miscellaneous.	Arrears of previous years.	Excess collections and advance payments.	Total of columns (15) to (20).	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
1. Individuals ..		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2. Companies ..																						
3. Firms ..																						
Total ..																						

Return No. VI.

Statement showing by districts the original and final demands and uncollected balances of amounts due under Act VII of 1918 in the year

Districts.	Original demand.		Revision by Commissioner.		Final demand.		Penalties by Collector.		Fines by Magistrate.		Costs and miscellaneous.	Arrears of previous years.	Total of columns (7), (9), (11), (12) and (13).	Collections.						Remitted as irrecoverable.	Balance [column (14) plus (20) minus total of columns (21) and (22)].
	Number of assessees.	Amount of tax.	Number of petitions or objections.	Amount of tax after disposal.	Number of assessees.	Amount of tax.	Number.	Amount.	Number.	Amount.	Amount.	Amount.		Tax.	Penalties.	Fines.	Costs and miscellaneous.	Arrears of previous years.	Excess collections and advance payments.	Total of columns (15) to (20).	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

Return No. VII.

Statement of expenditure incurred in the assessment and collection of the tax under Act VII of 1918, in the year

Districts.	Establishment.	Travelling allowances.	Contingencies.	Allowances made to non-players under section 6 of the Act.	Commission paid to village officers.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

Return No. VIII.

Statement showing the objections, coercive processes and general working of assessment under the Income-tax Act VII of 1918, during the year

Districts.	Number of assessees at the close of previous year.	Number of assessees added during the year.	Number of assessees struck off during the year.	Number assessed at the close of the year.	Number of objections lodged.	Number of objections which wholly succeeded.	Number of levies of demand issued.	Number of other coercive processes of all kinds.

Register No. 1.

Consecutive number.	Name and residence of assessee.	Amount and date of payments made in													Total.	Amount of refunds, if any.								Remarks.
		April 19	May 19	June 19	July 19	August 19	September 19	October 19	November 19	December 19	January 19	February 19	March 19	Total.	On interest on accumulation under section 37.	On dividends on accumulation under section 37.	To partners of firms under section 37.	On adjustment under section 18.	On cancellation of mistaken entry under section 31.	Other refunds.	Total of columns (30) to (41).	Disputed number and date.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
(1)	(2)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)

Consecutive number.	Name and residence of assessee.	Principal place of business or head-quarters.	Date of service of notice under sect. 18	Name and residence of person (on whom served).	Place or places at which income arises or accrues.	Total taxable income.	Rate of tax.	Amount of tax assessed.	Date.	Section 18.	Section 23.	Date of service of notice under section 24.	Amount of tax due.	Rate of tax.	Total tax and penalties due.	Amount and date of last instalment.	Interest on delayed payments.	Date of service of notice under section 31.	Amount and date of appeal (if any).	Final decision under section (1).	Other penalties and fines.	Total amount due.	
										Section 18.	Section 23.												
						Rs.		Rs.					Rs.		Rs.	Rs.	Rs.					Rs.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	

Register No. 2.

Of proceedings against defaulters.

Consecutive number.	Number of case in register of assessments.	Name of defaulter and amount of default.	Date of order for recovery and amount to be recovered.	Date and nature of each process issued.	Amount of duty recovered and date of recovery.	Amount of costs recovered and date of recovery.	Remarks.
			Rs.		Rs.	Rs.	

Register No. 3.

Of servants, pensioners and annuitants of local authorities, companies or any other public bodies or associations, etc., assessed under section 15 (2) of Act VII of 1918.

Name (1)	Office, employment, etc. (2)	Salary, pension, etc. (3)	Amounts exempted under section 6 (1) (i) and included under section 12 (2) (4)	Deductions made from salary, etc., in April (5)	May (6)	June (7)	July (8)	August (9)	September (10)	October (11)	November (12)	December (13)	January (14)	February (15)	March (16)	Total for the year. (17)	Date and nature of proceedings if any. (18)	Penalty, if any, levied. (19)	Total of columns (17) and (19) (20)	Remarks. (21)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	

Register No. 4.

Petition of objection under section 21 of Act VII of 1918.

Number.	Date of petition.	Name of petitioner.	Name of assessing officer and date of his order.	Amount of assessment.	Purport of petition.	Number of persons summoned under section 27.	Decision, with grounds and date.	Amount of penal cess remitted under section 34.	Refund or reduction, if any, ordered.	Remarks.
				Rs.				Rs.	Rs.	

Register No. 5.

Of tax paid by each assessee.

Number in Register No. 1. (1)	Name of assessee. (2)	Year of assessment. (3)	Amount of final assessment. (4)	Reference to entries in confidential note-book or grounds for raising or lowering assessment. (5)
			Rs.	

Note.—(i) Columns (4) should be subdivided for five years from 1918-19.

(ii) In this register the income-tax clerk of every assessing officer must keep a continuous record of the tax paid by each assessee. Wherever an assessment is made, or raised, or lowered owing to confidential inquiries, a reference should be made in this register to the page of the note book in which the result of those inquiries is recorded. This must be done by the assessing officer himself. In this register the names should be entered under the villages to which the assessees belong, an index of villages being arranged in the beginning of the register.

Register No. 6.

Of interest on securities of Government and of local authorities and companies assessed under section 15 (3) of Act VII of 1918

Name of owner.	Serial number in Register No. I.	Description of security.	Number of security.	Date of security.	Amount of security.	Period for which interest is drawn.	Amount of interest.	Amount of tax.	Date of credit in the accounts.
					Rs.		Rs. a. p.	Rs.	

Register No. 7.

Refunds of tax under section 37 of the Income-tax Act, 1918.

Rate of refund

Serial number.	Name of applicant.	On interest on securities.	On dividends of companies.	To persons of firms.
		Amount.	Amount.	Amount.
		Rs. a. p.	Rs. a. p.	Rs. a. p.

M. YOUNG,
Tempy. Addl. Secretary to Government.

Ootacamund, April 12, 1919.

No. 139.—Under section 3 of the Madras Proprietary Estates Village Service Act, 1894, the operation of the Act was extended to the whole inam village of Sengulam of the Trichinopoly taluk in the Trichinopoly district by notification No. 503, dated 10th August 1909, published on page 925 of Part I of the *Fort St. George Gazette*, dated 17th August 1909. His Excellency the Governor in Council hereby declares that this notification shall be withdrawn so far as it relates to the said inam village of Sengulam and that the provisions of the Act shall cease to apply thereto with effect from 1st May 1919.

No. 140.—Under the provisions of section 1 of the Madras Cattle Disease Act, 1866, the Governor in Council hereby directs that the provisions of the said Act shall be put in force in the district of the Nilgiris for a period of one year from the 8th April 1919.

ACQUISITION OF LAND.

Fort St. George, April 12, 1919.

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned below and measuring 4·42 acres, be the same a little more or less, is needed for a public purpose, to wit, for a road to Radhanapura cart factory; and, under sections 8 and 7 of the same Act, the Divisional Officer, Chicacole, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land. A plan of the land is kept in the office of the Sub Collector, Chicacole, and may be inspected at any time during office hours.

Ganjam district, Tekkali taluk, Yamalapura village.

	Acs.
Zamindari dry waste, belonging to Medili Lachanna, bounded on the north by dry land of Medili Lachanna; east by Sub departmental road; south by dry land of Medili Lachanna; west by peramboke path	4·00
Zamindari private dry waste, belonging to Kurri Nilayya, bounded on the north by dry land of Kurri Nilayya; east by peramboke path; south by dry land of Kurri Nilayya; west by wet land of Gudala Rajanna	0·06
Zamindari wet, belonging to Gudadalai Rajanna bounded on the north by wet land of Gudadalai Rajanna; east by dry land of Kurri Nilayya; south by dry land of Gudadalai Rajanna; west by wet land of Gudadalai Rajanna	0·09
Zamindari wet, belonging to Gudadalai Rajanna, bounded on the north by wet land of Gudadalai Rajanna; east by dry land of Kurri Nilayya; south by dry land of Gudadalai Rajanna; west by wet land of Gudadalai Rajanna	0·37
Zamindari wet, belonging to Sotta Tavarama, bounded on the north by wet land of Sotta Tavarama; east by dry land of Gudadalai Rajanna; south by dry land of Sotta Tavarama; west by wet land of Sotta Tavarama	0·11
Zamindari wet, belonging to Sotta Rajanna, bounded on the north by wet land of Rajanna; east by dry land of Tavarama; south by dry land of Rajanna; west by wet land of Sotta Chandrayya	0·09
Zamindari wet, belonging to Vellasa Chandrayya, bounded on the north by wet land of V. Chandrayya; east by dry land of N. Rajanna; south by dry land of V. Chandrayya; west by wet land of Sotta Chandrayya	0·13

Ganjam district, Jakkali taluk, Yamalapeta village—*cont.*

	Acs.
Zamindari wet, belonging to Setta Chandrayya, bounded on the north by wet land of S. Chandrayya; east by dry land of V. Chandrayya, south by dry land of S. Chandrayya, west by wet land of S. Ramalakshmi;	0·7
Zamindari wet, belonging to Setta Ramalakshmi, bounded on the north by wet land of S. Ramalakshmi; east by dry land of S. Chandrayya; south by dry land of S. Ramalakshmi, west by wet land of Murali Mandi	0·20
Zamindari wet, belonging to Mutali Mandi, bounded on the north by dry land of M. Mandi; east by dry land of S. Ramalakshmi, south by dry land of M. Mandi; west by wet land of Pattana Goviranna	0·12
Zamindari wet, belonging to Pattana Goviranna, bounded on the north by wet land of P. Goviranna; east by dry land of M. Mandi, south by dry land of P. Goviranna, west by dry land of G. Lakshmana	0·47
Sandy dry, belonging to Setta Lakshmana, bounded on the north by wet land of G. Lakshmana, east by dry land of P. Goviranna; south by dry land of G. Lakshmana; west by wet land of Chalapahala Rajanna	0·27
Sandy dry, belonging to Ch. Mejalingam bounded on the north by wet land of Ch. Rajanna; east by dry land of G. Lakshmana, south by dry land of Ch. Rajanna; west by wet land of Mudili Mahanna	0·35
Sandy dry, belonging to Mudili Sahanna, bounded on the north by wet land of M. Sahanna; east by dry land of Ch. Rajanna; south by dry land of M. Sahanna, west by wet land of Pallikala Ramanna	0·23
Kesavanandapeta village.	
Wet; sandy waste, belonging to Pallikala Ramanna, bounded on the north by wet land of P. Ramanna; east by dry land of M. Sahanna; south by dry land of P. Ramanna; west by wet land of M. Ramanna	0·15
Yamalapeta village	
Wet, sandy waste, belonging to Mudili Ramanna, bounded on the north by wet land of Mudili Ramanna; east by dry land of M. Sahanna, south by dry land of P. Ramanna, west by wet land of P. Ramanna	0·34
Wet, sandy waste, belonging to Pallikala Ramanna, bounded on the north by wet land of P. Ramanna; east by dry land of Mudili Ramanna, south by dry land of P. Ramanna; west by grazing ground	0·10
Total ..	3·49

A. F. G. MOSCARDI,
Temp. Addl. Secretary to Government.

REVENUE (SPECIAL) DEPARTMENT.

NOTIFICATIONS.

Fort St. George, April 11, 1919.

No. 124.—The Governor in Council hereby notifies, under the provisions of section 4 of the Madras Forest Act V of 1882, that it is proposed to constitute the area, the boundaries of which are described in the schedule below as a 'reserved forest' under the Act.

SCHEDULE.

Name of the block.	District.	Taluk.	Village.	Area.	Description and boundaries.
S. N. 293 (old No. 83-1).	North Arcot ..	Tiruvannamalai.	Kuripur ..	Acs. 2·45	A patta land forming an enclave within Uchimalai block 21 Reserve and bounded on all sides by the same.

2. The Governor in Council under clause (a) of section 4 of the same Act appoints the Revenue Divisional Officer, Tiruvannamalai, for the time being to be the Forest Settlement Officer (1) to inquire into and determine the existence, nature and extent of any rights claimed by or alleged to exist in favour of any person in or over the land comprised within the boundaries mentioned above or of any alleged right to any forest produce of such land, and (2) to deal with such claims in the manner provided in Chapter II of the said Act. The Governor in Council under section 4 of the Act appoints the District Forest Officer, South Vellore division, for the time being to attend on behalf of Government during the inquiry.

3. The Governor in Council under the authority vested in him by section 14 of the said Act appoints the Collector of North Arcot for the time being to hear appeals from the orders of the Forest Settlement Officer under sections 11, 12 and 13 of the same Act.

Ootacamund, April 16, 1919.

No. 125.—The Governor in Council, with the previous sanction of the Governor-General in Council, hereby declares, under the provisions of section 28 of the Madras Forest Act, 1882, that the area specified below which was declared to be a reserved forest under section 18 of the Act in the Notification entered in column 6 of the schedule below, shall cease to be a "reserved forest" with effect from 15th June 1919:—

SCHEDULE.

Name of reserve or portion of reserve disforested.	District.	Taluk.	Village.	Area.	Boundaries.
Block No. 83, Valur Reserved Forest.	South Arcot ..	Tirukkoyilur ..	1. Valur .. 2. Kuvelam.. 3. Anur .. 4. Telangampatto	Acs. 1,972	*Vide* Notification No. 824, dated 24th July 1901, published on page 165 of Part I of the *Fort St. George Gazette*, dated 23rd September 1901.

Brief description.—A babul area. The growth is very poor, and the reserve isolated.

Reasons for disforestation.—The reserve is of little use for the supply of fuel or for grazing purposes. It is not required for panchayat management. Hence it is proposed to disforest it.

Coloumnad, April 22, 1919.

No. 123.—The following notification of the Government of India is republished:—

DEPARTMENT OF COMMERCE AND INDUSTRY.

COMMERCE—WAR.

Simla, the 5*th April* 1919.

No. 1424.—The following War Trade Department list, dated the 21st February 1919, with the supplement thereto, on the subject of prohibitions of export from the United Kingdom is published for general information:—

WAR TRADE DEPARTMENT,
4, CENTRAL BUILDINGS,
WESTMINSTER, S.W. 1,
21*st February* 1919.

List of goods the export of which is prohibited by the Royal Proclamation of the 10th May 1917, as amended by Orders of Council of the 22nd June 1917, the 13th July 1917, the 14th August 1917, the 28th August 1917, the 18th October 1917, the 27th November 1917, the 19th December 1917, the 22nd January 1918, the 8th February 1918, the 28th February 1918, the 9th March 1918, the 12th April 1918, the 25th April 1918, the 14th May 1918, the 11th June 1918, the 2nd July 1918, the 30th July 1918, the 6th August 1918, the 27th August 1918, the 1st October 1918, the 16th October 1918, the 19th November 1918, the 29th November 1918, the 6th December 1918, the 13th December 1918, the 20th December 1918, the 24th December 1918, the 27th December 1918, the 3rd January 1919, the 7th January 1919, the 10th January 1919, the 17th January 1919, the 24th January 1919, the 31st January 1919, the 7th February 1919 and the 14th February 1919, further amended by notices appearing in the "Board of Trade Journal," to be exported from the United Kingdom to the following destination, viz.:—

Goods marked (A) to all Destinations;

Goods marked (B) to all Ports and Destinations Abroad other than Ports and Destinations in British Possessions and Protectorates;

List C.—By order of Council, dated 1st October 1918, as amended by Order of Council of the 24th December 1918, the 7th January 1919, the 7th February 1919, and the 14th February 1919, All Goods [other than (1) printed matter and (2) personal effects accompanied by their owners] are prohibited from export to All Destinations in European and Asiatic Russia and in other Foreign Countries in Europe and on the Mediterranean, except France and French Possessions, Italy and Italian Possessions, Belgium, Portugal, Greece, Servia, Roumania, Spain, Morocco, Palestine and Syria as far north as a line from Alexandretta to Aleppo inclusive, and as far east as the Hedjaz railway, inclusive, Czecho-Slovakia, Alsace-Lorraine and the portions of Austria-Hungary and territories on the left bank of the Rhine in the occupation of the Armies of the Associated Governments, and to all Ports in any such Foreign Countries.

NOTE.—*Goods removed from "A" or "B" automatically come under List C. See, however, the following*:—

APPENDIX No. 1 Page 546.	.. ..	Open General Licences.
APPENDIX No. 2 Pages 546–47.	.. ..	List of Free Goods.
APPENDIX No. 3 Page 548.	.. ..	Samples.

NOTE.—Goods marked with an asterisk are contained in the list of goods for which an open general license has been issued; for particulars see Appendix 1, page 546.

A

(a Accoutrements, not otherwise prohibited; (14-9-17).
(A) Aceto-cellulose.
(A) Aeroplane engines and their component parts.
Agricultural machinery, see Machinery.
(A) Aircraft of all kinds and their component parts, together with accessories and articles suitable for use in connexion with aircraft.
Aircraft, steel stampings suitable for, see steel.
(A) Albumen other than blood albumen] (9-9-18) (19-2-19.) (26-12-18).
Ale, see Beer.
Alemma, see Phosphate Rock.
(A) Ammonia, sulphate of, and mixtures containing sulphate of ammonia; (10-1-17) (22-1-18) (6-8-18) (24-1-19).
Animal fats, see Fats.
Animal hoofs, see Glue stock.
Animal oils, see Oils.
Animal waxes, see Waxes.
(A) Animals, living, for food; (13-12-18).
(A) Animals, pack, saddle and draught, suitable, or which may become suitable, for use in war; (8-1-15).
Apatites, see Phosphate Rock.
(A) Armour plates, armour quality castings, and similar protective material.
Armoured cable, see Wires
(A) Arms, not being firearms and their component parts.
(A) Asphalt and articles containing asphalt; (22-6-17) (22-1-18) (26-2-18).
(A) Asphalt, coal tar; (25-5-16) (22-6-17) (22-1-19).

B

(B) Baggings, old; (31-1-19).
Bags, see Nitrate.

This list records all similar lists issued by the War Trade Department prior to 21st February 1919.

* *Orders of Council and notices issued subsequently to the date of this list are published in the "Board of Trade Journal," which may be obtained either directly or through any bookseller from the undermentioned branches of H.M. Stationery Office*:—

London: Imperial House, Kingsway, W.C. 2,
Cardiff: 1, St. Andrew's Crescent;
Manchester: 37, Peter Street;
Edinburgh: 23, Forth Street;
or from Messrs. E. Ponsonby, Ltd., 116, Grafton Street, Dublin.

(A) Baking powder; (12-3-17)
(A) Balsam of tolu; (19-11-18).
Banknotes, see Notes.
(A) Barium sulphate; (11-6-18) (4-1-19) (20-12-18)
Bark, see Cinchona.
(A) Barley and barley meal; (14-2-18).
(B) Barographs, suitable for aircraft; (6-12-18).
(A) Barrels and casks wooden (other than such barrels or casks as contain goods to be shipped for exportation and are allowed by the Commissioners of Customs and Excise to be shipped as the containers of such goods), whether whole or in shooks, and their distinctive component parts; (12-12-18) (1-3-17) (20-3-17) (14-3-18).
(A) Basic slag; (23-10-18).
(B) Bauxite.
(A) Bayonets and their component parts.
(A) Beans of all kinds including haricots; (12-12-18) (27-11-17).
(A) Bean flour and meal.
(A) Beer and ale; (1-5-17).
Bichromate of soda, see Soda.
(A) Binder twine; (23-10-18) (22-3-17).
Biscuit meal, see Cakes and Meals.
(A) Bitumen, liquid or solid, and articles containing bitumen; (10-5-17) (22-6-17) (22-1-18) (26-2-18).
(A) Boats and craft; (10-5-17) (18-12-17).
(A) * Boilers (not including portable boilers) and their component parts; (26-5-18) (14-5-18) (10-1-19).
Bran, see Offals of Corn
Brass, see Copper
(A) Bread.
Brewers' grains, see Grains.
(A) Bristles, of European origin.; (26-6-18) (3-3-18) (3-7-18) (17-1-19).
(A) Bromine; (12-4-18) (31-1-18).
Bronze, see Copper.
(A) Buckwheat; (12-12-18).
Buffalo hides, see Hides
Bullion, see Silver.
(A) Butter.

C

Cabbage seed, see Seeds.
Cables, see Wires and Cables.
(A) CAKES AND MEALS (which may be used as forage or food for animals), the following:—
Biscuit meal;
Calf meal;
Coconut and poonac cake;
Compound cakes and meal,
Cotton seed cake and cotton seed meal;
Fish meal and concentrated fish;
Gluten meal or gluten feed;
Ground nut or earth nut cake and meal;
Hemp seed cake and meal;
Husk meal;
Linseed cake and meal;
Locust bean meal;
Maize germ meal;
Maize meal and flour;
Meat meal;
Palm nut cake and meal;
Poppy seed cake and meal;
Rape seed or colza seed cake and meal,
Sesamé seed cake and meal;
Soya bean cake and meal;
Sunflower seed cake and meal;
Whale cake,
Calf meal, see Cakes and Meals.
(A) Calfskins.
(A) Calves' stomachs; (25-5-18).
(B) Camphor; (1-5-17).
(A) Cannon and other ordnance, and their component parts.
Card pins, see Steel.
Card wire, see Wire.
Carnauba wax, see Wax.
(A) Carriages and mountings for cannon and other ordnance and their component parts.
Carriages, see Railway.
(A) Casein and preparations thereof; (17-11-18) (19-2-17).
Casks, see Barrels.
Castings, see Armour Plates and Shipbuilding material.
Cast iron guttering, etc., see Guttering.
Cast iron pipes, see Pipes.
Cattle feeds, see Cakes and Meals.
Cattle feeds, patent and proprietary, see Patent.
Cattle hides, see Hides.
Cauliflower seed, see Seeds.
Caustic potash, see Potash
Celery seed, see Seeds.
(A) *Cement for building and engineering purposes; (14-5-18)
(A) Cereals, prepared foods derived wholly or partly from, containing milk; (7-2-19).
Chain cables, see Cables.
(A) Cheese.
(A) Chestnut extract, liquid; (31-1-18).
(A) Chicory; (30-3-17) (27-11-17)
(A) Chick peas, (12-12-18).
(A) Chlorate, potassium, and mixtures containing potassium chlorate; (19-11-18).
(A) Chrome ore
(A) Chronometers and their component parts; (23-10-18) (18-10-18).
(A) Cinchona bark, its alkaloids and their salts and preparations of any of those substances; (1-6-17), (27-11-17) (23-1-18).
Clover seed, see Seeds.
(A) Coal, except coal allowed by the Commissioners of Customs and Excise to be shipped as bunker coal; (27-11-17).
Coal tar asphalt, see Asphalt.
(A) *Coal tar pitch; (15-10-18).
(A) Coal tar, all products obtainable from and derivatives thereof (except solvent naphtha, creosote and and mixtures containing creosote and) suitable for use in the manufacture of dyes and explosives, whether obtained from coal tar or other sources, and mixtures and preparations containing such products or derivatives. (26-7-18) (19-11-18) (20-12-18).
(A) Cocaine and its salts and preparations; (17-12-18).
Coconut cake, see Cakes and Meals.
(A) Cocoa, raw, and manufactures thereof except cocoa butter; (18-2-17) (20-12-18).
(B) Cocoa butter, (20-12-18).
(A) Cocoa husks; (19-2-17).
(A) Cocoa shells, (19-2-17).
Cocoons, see Silk.
(A) Coffee; (19-2-17).
(A) Coke and manufactured fuel; (18-12-17).
Comb pins, see Steel
Cominings, see Malt.
Compound cakes and meal, see Cakes and Meals.
(A) Confectionery manufactured wholly, or partly of sugar; (13-3-17).
(A) Copper, whether refined or unrefined, unwrought, wrought, or partly wrought of all kinds and descriptions, including brass, bronze, yellow metal, and all other alloys of copper; (23-2-17).
Copper wire, see Wires
(A) Copper ore; regulus, matte, concentrate and precipitate; (27-2-17).
(A) *Copper sulphate; (12-4-18).

(A) Cork and cork dust; (22-1-18) (14-8-18) (29-11-18).
Corn offals, see Offals.
(A) Cotton, raw; (12-3-17).
Cotton seed cake, and cotton seed meal, see Cakes and Meal.
Craft, see Boats.
(B) Cresolute; (12-3-18).
Crimp, see Malt.

D

(B) Dari.
Dhal, see Gram.
Diesel engines, see Shipbuilding material.
Distillers' grains, see Grains, etc.
(B) Docks, floating, and their component parts
(A) Dyes and dyestuffs manufactured from coal tar products, and articles containing such dyes and dyestuffs.

E

Earth nut cake and meal, see Cakes and Meals.
(B) Eggs in shells.
(A) Egg Powder, (1-5-17).
(B) Egg, yolk and liquid; (8-9-16) (19-2-17).
Enamel, gold, see Gold.
Engines, internal combustion, as Shipbuilding material.
Exams, see Aeroplanes; Railway carriages.
Equipment web, see Web.
(A) Extract of rye and the liquid extract of ergot; (16-6-17) (12-4-18) (15-10-18).
(A) Explosives other than industrial; (19-11-18).

F

Fallow pins, see Steel.
(A) Fats, all animal and vegetable; (19-2-17) (27-11-17).
(A) Fatty acids; (27-11-17).
(A) Feeding stuffs containing molasses.
(B) Ferro-vanadium.
Fibres, vegetable, see Kapoc.
(A) Firearms and their component parts; (8-2-18) (29-11-18).
(A) Fish, except the following:—
Bloaters (tinned) and bloater paste, chichards, herrings (tinned), kippers (tinned), mackerel (tinned or pickled), sprats (including tinned sprats), white fish (tinned); (27-12-18). (See also Appendix No. 1.)
Fish oil, see Oils.
Fishmeal and concentrated fish, see Cakes and Meal.
(A) Flax, raw.
(A) Flax shakings.
(A) Flax tow.
Flashes, see Pickled Grains.
Flour, see Bean, Lentil; Malt; Maize; Pea; Rice; Rye; Wheat.
Foods prepared from cereals, see Cereals.
Forage and food which may be used for animals, see specific headings as, e.g., Beans; Cakes; Hay; Oats, etc.
(A) Forage, green.
(A) Fruit and fruit preserves except olives; (28-9-18) (16-7-17) (12-2-17) (30-1-19).
(A) *Fuel economisers constructed of cast iron pipes, used as auxiliary heating apparatus in connection with land or marine steam boilers, (12-12-18).
Fuel, manufactured, see Coke.

G

(A) Gall nuts; (28-8-17) (24-1-18).
(B) Game.
Gilding solution, see Gold.
Gill pins, see Steel.
(A) Glucose; (19-2-17) (10-5-17) (7-2-18).
(A) Glue stock of all kinds, including animal hoofs, untanned hides and pelts, not otherwise specifically prohibited; (12-12-18) (1-5-17) (14-5-18) (18-11-18) (27-12-18).
Gluten meal, or gluten feed, see Cakes and Meals.
(A) Goat skins; (18-10-17).
(A) Goldbeater's skin.
(A) Gold leaf; (15-10-18).
(A) Gold, liquid, including gold paint; gold enamel, gilding solution and all other pigments containing gold; (12-4-18).
(A) Grains, Brewers' and Distillers'; (12-12-18).
Grains, Pickled, see Pickled.
(A) Gram or dhal; (12-12-18).
Grass seed, see Seeds.
(A) Green forage; (12-12-18)
(A) Grenades and component parts thereof; (10-5-17).
Groundnut, or earthnut cake and meal, see Cakes and Meals.
(A) Guanos except whale guano; (2-2-17) (3-1-18).
Guns, see Cannon, Firearms, Machine.
Gun metal, see Copper.
(A) *Guttering, cast iron and cast iron gutter fittings and connections; (3-7-18).

H

Hackle pins, see Steel.
Haricots, see Beans.
Hawsers, see Steel.
(A) Hay.
Heald wire, see Wire.
(A) Heliographs and their component parts; (2-7-18)
(B) Hemp ropes, old manilla (31-1-19).
Hempseed cake and meal, see Cakes and Meals.
(B) Henbane (10-5-17) (17-1-18).
(A) Hides, cattle, wet salted.
(A) Hides and pelts, clippings of; (12-12-18) (14-5-18).
Hides and pelts untanned, see Glue stock, etc.
(A) Honey (28-5-18) (16-2-27).
Hoofs animal, see Glue stock.
Horsehides, see Hides.
Hosiery needles, see Needles.
Husk meal, see Cakes and Meals.
(B)* Huts, wooden
(A) Hydrobromic acid; (11-6-18).

I

(A) Indigo, synthetic; (8-8-18).
(A) Invert sugar, (28-8-17).
Iron and steel castings and forgings for hulls and machinery of ships, see Shipbuilding material.
Iron (1-5-17), the following:—
(A) Angles, channels, joists, tees and other sectional material.
(A) Bars, including flats, rounds and other sections and shapes.
(A) Billets, blooms and slabs.
(A) *Bridgework, pierwork and constructional material.
Castings, see Armour plates; also Shipbuilding material.
Channels, see Angles above.
Constructional material, see Bridgework above.
Flats, see Bars above.
Forgings, see Shipbuilding material.
Guttering, etc., cast, see Guttering.
(A) Ingots.
Joists, see Angles above.
(A) Ore.
Pierwork, see Bridgework above.
(A) Pig.

(B) Pipes, wrought; (17-1-19); (see also Pipes, cast)
(A) Plates and sheets.
(A) Pyrites.
Radiators, see Radiators.
Rails, see Railway material.
Rounds, see Bars above.
(A) Scrap.
Sections, see Bars above.
(A) Sheet bars.
Sheets, see Plates above.
Slabs, see Billets above.
Sleepers, see Railway material.
Springs, see Railway material.
Tees, see Angles above
Wire and wire rods, see Wire.
Wire rope, see Wire.

J

(B) Jute rags except roofing felt rags; (15-1-17) (14-1-19)
(A) Jute, raw and carded; (12-3-17)
(A) Jute threads; (18-12-17).

K

(A) Kapok.
Kernels, oleaginous, see Oleaginous.

L

(A) Lard of all kinds and imitation lard; (12-2-17) (10-8-17).
Latch needles, see Needles.
(A) Lead coated sheets; (18-8-18).
(A) Lead, dry, white; (13-1-19).
(A) Leather, except glazed, skivers and mal; (30-8-17) (19-11-18).
Leek seed, see Seeds.
(A) Lentil flour and meal.
(A) Lentils; (12-12-16)
(A) Lerdoos; (22-8-17)
Lime phosphate, see Phosphate Rock.
Linseed cake and meal, see Cakes and Meals.
Locomotives, see Railway Carriages
Locust bean meal, see Cakes and Meals.
Lupin seed, see Seeds.

M

(A) Macaroni.
(A) Machine guns, mountings for machine guns, and component parts thereof.
(A) Machinery agricultural or farming, and component parts thereof; (28-7-18) (12-12-18) (12-3-17) (14-8-17) (18-10-17) (29-11-18) (27-12-18)
(A) Machinery, textile; (13-12-18).
Machinery, Ships, see Shipbuilding material.
(A) Maize; (12-12-16).
(A) Maize germs; (12-12-16)
Maize germ meal, see Cakes and Meals.
Maize meal and flour, see Cakes and Meals.
(A) Malt; (19-2-17)
(A) Malt dust, malt flour, culms, sprouts or combings; (12-12-18).
(B) Malt sugar (maltose) and articles and preparations containing malt sugar; (19-2-17) (28-8-17).
Mangold seed, see Seeds
(A) Manures, compound, containing either sulphate of Ammonia, superphosphate of lime, or potash; (2-1-17) (31-1-19)
(A) Margarine; (19-2-17).
Meats, see Barley; Bean; Cakes; Lentil; Oat; Pea; Rye; Wheat.
(A) Meat of all kinds except tinned; potted and turtle meat; (19-2-17) (7-2-19).
(B) Meat, tinned, potted or turtle, (7-2-19).
Meat meal, see Cakes and Meals.
Metals and Ores, see Specific headings, e.g., Copper, Iron, etc.
(A) Mica block, mica sheets, and mica splittings; (22-8-17) (27-11-17).
Middlings, see Offals of Corn.
(A) Milk, condensed or preserved.
(A) Milk powder; (12-12-16)
Mill dust and screenings, see Offals of Corn.
(A) Millet; (12-12-16).
Mineral waxes, see Waxes.
(B) Mirum and their component parts.
Molasses, see Feeding-stuffs.
Motor ploughs, see Machinery, Agricultural.
Mustard seed, see Seeds.

N

(A) Needles, hosiery machine, latch; (29-10-18) (18-10-17) (29-11-18).
(A) Nicotine and its compounds; (8-8-18).
(B) Nitrate bags; (17-1-19).
Noils, see Silk, Wool.
† Notes of the Bank of France; (27-8-18).
(A) Notes, Russian rouble, (28-2-18).
(A) Nuts used as fruit.
Nuts, see Ground Nuts, Oleaginous, Saponaceous.
(A) Nux Vomica (12-6-16) (14-8-18) (11-6-18).

O

(A) Oats.
(A) Oatmeal and rolled oats.
OFFALS OF CORN AND GRAIN WHICH MAY BE USED AS FOOD FOR ANIMALS, THE FOLLOWING:—
(A) Bran.
(A) Middlings.
(A) Mill dust and screenings.
(A) Pollard.
(A) Rice meal (or bran) and dust
(A) Sharps
OILS, VIZ:—
(A) Oils, fish, and articles, mixtures and preparations containing such oils; (1-8-17) (16-10-17) (12-4-18)
(A) Oils, fixed, all animal and vegetable, including *blended oils and paint oils (27-11-17) (18-12-18) (17-1-19).
(A) Oleaginous kernels, nuts, seeds, and products of all kinds; (12-3-17) (27-11-17).
(A) Oleo margarine; (19-2-17)
(A) Onions,
Onion seed, see Seeds
(A) Opium and its preparations.
(A) Opium alkaloids and their salts and preparations
Ordnance, see Cannon; Carriages.

P

Paint, gold, see Gold.
Palmnut cake and meal, see Cakes and Meals.
(A) Paper, waste.
(A) Paraffin wax; (1-8-17) (2-7-18) (29-11-18).
(A) Patent and proprietary cattle foods of all kinds.
(A) Pea flour and meal.
(A) Peas; (2-2-17)
Pelts, see Glovestock, etc.; Hides; Sheepskins.
(A) Permanganate and their component parts; (10-5-17).
(A) Phosphate rock, namely:—Apatites, Phosphates of lime and alumina; (2-2-17)
(B) Pickled grains and dashes; (26-7-18).
(A) Pigeon peas, (12-12-16).
Pigments containing gold, see Gold.
(A) Pigskins; (16-10-18).
Pins, see Steel.
(A) * Pipes, cast iron and cast iron pipe fittings and connexions; (26-7-16) (2-7-18).
Pistols, see Firearms.
Plates, see Iron; Steel; Tin Plates.

† Notes of the Bank of France are prohibited to all destinations except to destinations in France.

Pollard, see Offals of Corn.
Poonac cake, see Cakes and Meals.
Poppy seed cake and meal, see Cakes and Meals.
(a) Potash, caustic, and articles containing caustic potash
(a) Potash, muriate, sulphate, and crude mineral potash salts, and mixtures containing any of these substances; (16-2-17) (17-1-19).
(B) Potash salts, and mixtures containing such potash salts, not otherwise prohibited; (18-7-17).
(a) Potassium bicarbonate and mixtures containing potassium bicarbonate; (13-7-17).
(a) Potassium carbonate and mixtures containing potassium carbonate; (20-6-17).
Potassium chlorate, see Chlorate.
(a) Potassium cyanide, and mixtures containing potassium cyanide.
(a) Potassium perchlorate.
(a) Potassium permanganate.
(a) Potassium prussiate and mixtures containing potassium prussiates; (20-6-17).
(a) Potatoes; (7-6-16)
(a) Poultry; (4-7-16) (29-6-16) (19-2-17).
Preserves, see Fruit.
(a) Projectiles of all kinds and their component parts.
Pulp, see Tourists; Wood.
(a) Pulp-board waste.
Pyrites, see Iron.

Q

(a) Quebracho extract and extracts containing quebracho; (3-4-19.)
Quinine, see Cinchona.

R

(a) Radiators manufactured of cast iron pipes; (2-7-19.)
Rape see Jute; Wool.
(a) Railway material of iron or steel; (1-5-17), the following:—
Rails.
Sleepers.
Springs.
Wheels, axles and tyres.
Other railway constructional materials (see also Appendix No 1).
(a) Railway carriages, locomotives and wagons and their component parts (see also Appendix No 1)
(a) Range finders and their component parts.
Rape-seed, or colza seed cake, and meal, see Cakes.
(a) Rennet powder, rennet extract, and other preparations of rennet; (4-7-16).
(a) Resins, resinous gums and resinous substances (except such as contain caoutchouc and except the following).—Gum ammoniacum; gum carannin (hog gum); gum galbanum; gum gamboge; guaiacum resin; Indian gum (gum ghatti); jalap resin; Kaladana resin; gum olibanum; podophyllum resin; Indian podophyllum resin; gum sagapenum; gum Thus; (4-7-16) (1-5-17) (19-6-18) (19-11-18).
Rice meal (or bran) and dust, see Offals of Corn.
(a) Rice and rice flour, and articles, mixtures and preparations containing rice or rice flour.
Rifles, see Firearms.
Rope, iron or steel, see Wire.
Ropes, see Hemp.
Russian treasury notes, see Notes.
(a) Rye rye flour and meal.

S

(a) Sackings, old; (31-1-19).
(a) Santonin and its preparations; (10-6-17) (12-6-18).
(a) Sausages; (2-2-17).
Screenings, see Offals of Corn
Scrap, see Iron; Steel.
(a) Searchlights, and their component parts; (1-5-17).
Seeds; (12-12-16) (12-2-17), the following:—
(a) Cabbage; (14-6-17).
(a) Cauliflower.
(a) Celery; (14-6-17).
(a) Clover; (14-6-17)
(a) Grass; (14-6-17).
(a) Leek; (14-6-17).
(a) Lupin; (12-12-16).
(a) Mangold.
(a) Mustard; (23-2-17).
(a) Onion.
(a) Swede.
(a) Turnip.
(a) Vetch or tare; (18-10-19)
Seeds, oleaginous, see Oleaginous.
(a) Semolina.
Sesamum seed cake, and meal, see Cakes and Meals.
Sharps, see Offals of Corn.
(a) Sheepskins, haired or woolled and pelts; (29-10-16) (18-10-17).
Sheets, see Iron; Lead sheated; Mica; Steel.
Shipbuilding Materials; (18-1-17) (20-3-17) (10-1-18), the following:—
(a) Engines for use on board ships (including Diesel and other internal combustion engines for marine propulsion) and component parts of such engines.
(b) Iron and steel castings and forgings for hulls and machinery of ships.
(c) Machinery for steam ships and component parts thereof; (10-5-17).
(d) Sectional materials for shipbuilding; (26-7-16).
(e) Ships' auxiliary machinery.
(f) Ships' telegraphs and component parts thereof.
(g) Steering gear and component parts thereof.
(h) Winches.
(i) Windlasses.
See also Fuel Economisers.
Signalling apparatus, see Submarine.
Silk and Silk Manufactures; (23-10-16) (15-1-17), the following:—
(a) All threads, yarns and twists of Tussah silk and of artificial silk,
(a) Cocoons.
(a) Raw silk and all threads, yarns and twists thereof; (15-1-17).
(a) Silk waste of all kinds (including artificial silk waste) and all threads, yarns and twists thereof, including noils and noil yarns.
(a) Silver bullion, specie and coin; (12-4-18) (29-11-18).
Skins, see Calf; Goat; Goldbeaters; Hides; Pig; Sheep
(a) Soda, bichromate of; (24-1-19).
Solder, see Copper.
Soya bean cake and meal, see Cakes and Meals.
(a) Spaghetti.
(a) Spermaceti; (1-5-17).
(a) Spirits, potable, of a strength less than 43 degree above proof except gin, brandy and liqueurs; (26-7-18) (22-1-18) (14-2-19).

STEEL; (1-5-17) (10-5-17), the following :—
(A) Angles, channels, joists, tees and other steel sectional material.
(A) Bars, including flats, rounds and other sections or shapes ; (1-5-17).
(A) Billets.
(A) Blooms.
(A) * Bridgework, pierwork and structural material.
Castings, see Shipbuilding Material.
Channels, see Angles, &c., above.
Flats, see Bars above.
(A) Flatware ; (25-5-18).
(A) Ingots
Joists, see Angles, &c., above.
Pierwork, see Bridgework, &c., above.
(c) Plates and sheets, except black steel sheets less than one-eighth inch thick (see also Appendix No. 1); (29-9-18) (1-5-17) (13-12-18).
Pins, see Textile, below.
Rails, see Railway Material.
Rounds, see Bars, &c., above.
(A) Scrap.
Sectional material, see Angles, &c., above.
Sections, see Bars, &c., above.
Sheets, see Plates, &c., above.
(A) Sheet bars.
(A) Slabs.
Sleepers, see Railway Material.
Springs, see Railway Material.
(A) Stanjonga suitable for aircraft.
Structural material, see Bridgework, above.
Tees, see Angles, &c., above.
(A) Textile pins of all kinds, including card pins, comb pins, faller pins, gill pins and hackle pins.
Wire and wire rods, see Wire.
Wire rope, See Wire.
(A) Steel, containing tungsten or molybdenum ; (6-12-18).
(A) Steel containing chrome, cobalt, nickel, or vanadium; (29-9-18) (2-5-17); (6-12-18).
(A) Straw.
(A) Straw board waste.
Submarine cable, see Wires.
(B) Submarine sound signalling apparatus.
(A) Sugar, cane and beet, and articles, mixtures, and preparations containing sugar, cane or beet, (10-5-17); see also Confectionery ; Malt Sugar ; Invert Sugar.
(A) Sulphonal.
Sunflower seed cake and meal, see Cakes and Meals.
(A) Superphosphates
Swede seed, see Seeds
(A) Swords and their component parts.

T

(A) Tallow, and articles, mixtures, and preparations containing tallow; (19-2-17) (1-5-17) (22-9-17).
Tare seeds, see Seeds
(A) Tea other than green tea ; (25-8-16) (19-2-17) (2-7-18) (1-2-19).
(A) Telegraphs and telephones, wireless, and instruments and material for wireless telegraphic and telephonic apparatus, including valves; (15-2-17) (23-2-17) (28-8-17) (14-2-19).
Telegraphs, ships, see Shipbuilding Materials.
(A) * Tarpaulins ; (15-8-16) (20-11-18).
Textile machinery, see Machinery.
Textile pins, see Steel.
THREAD, see Jute ; Silk.
(A) * TINPLATES ; (15-9-16; (12-4-18) (2-7-18) (25-11-18).
(A) Tomato pulp ; (18-2-17).
(c) Torpedoes and their component parts.
(B) Torpedo nets.
(c) Torpedo tubes.
Turnip seed, see Seeds.
Twine, see Binder.
(A) Typewriters ; (13-7-17) (14-8-17) (27-11-17) (19-11-18).

U

(A) Uniform clothing ; (15-10-18).

V

Valves for wireless telegraphic apparatus, see Telegraphs.
Vegetable fats, see Fats.
Vegetable oils, see Oils.
(A) Vegetables, fresh, of all kinds; (29-9-18) (12-12-18) (15-1-17) (10-5-17) (20-12-18).
Venison, see Game.
(A) Vessels ; (18-12-17).
(A) Vermicelli.
Vetch or tare seeds, see Seeds.
(B) Vinegar containing not more than 6 per cent of acetic acid ; (28-5-18)
(A) Vinegar essence and similar preparations containing more than 6 per cent of acetic acid ; (28-5-18).

W

Waggons, see Railway Carriages.
WASTE, see PAPER ; PULPBOARD ; SILK ; STRAWBOARD ; WOOL.
Strawboard ; Wool.
(A) Wax, carnauba ; (13-7-17).
(A) Wax, paraffin ; (1-5-17)
(B) Waxes, animal, mineral and vegetable not otherwise prohibited ; (8-5-18) (1-5-17) (18-10-17).
(A) Waxes, composite ; (18-10-17).
(B) Web equipment
(A) Whalebone ; (1-5-17).
Whale cake, see Cakes and Meals.
(A) Whale fins ; (1-5-17).
(A) Wheat, wheat flour and wheat meal and all articles, mixtures and preparations containing wheat, wheat flour, or wheat meal
Wincher, see Shipbuilding material.
Windlass, see Shipbuilding material.
(B) Wire, card; (13-12-18) (7-2-19).
(B) Wire, braid; (13-12-18) (7-2-19).
(B) Wire of iron or steel ; (7-2-19).
(B) Wire, reed (7-2-19).
(B) Wire rods, (6-2-18) (6-12-18) (7-2-19).
(B) Wire netting of iron or steel; (6-12-18) (7-2-19).
(B) Wire rope of iron or steel ; (6-12-18) (7-2-19).
Wires and cables, insulated, the following :—
(A) Enamelled copper wire ; (10-1-19).
(A) Silk covered wire; (10-1-19).
(A) Submarine cable ; (10-1-19).
(B) Armoured cable, (29-12-18) (10-1-19) (31-1-19)
(A) WOOD AND TIMBER of all kinds, hewn, sawn, or split, planed or dressed; except lignum vitæ, mahogany and hard woods ; (29-9-18) (15-1-17) (2-2-17) (12-3-17) (10-11-18) (31-1-19).
(A) Wood pulp ; (12-12-18).
(A) Wool grease ; (12-4-18).
WOOL AND WOOLLEN GOODS :—
Rags, see below
Sheepskins, woolled or haired, see Sheepskins.
Shoddy, see below.
(A) Wool, raw and mixtures thereof ; (8-2-18) (18-10-17).
(See also Appendix No. 1 for camel hair, cashmere, alpaca and mohair.)
(A) Wool tops and mixtures thereof ; (18-10-17).
(A) Wool rags and wool waste and mixtures thereof ; (18-10-17).
(A) Woollen and worsted yarn and mixtures thereof ; (18-10-17).

(A) Woollen rags (other than pulled rags) applicable to use otherwise than as manure or as roofing; felt rags; (18-10-17) (31-1-18).

Y

Yarns, see Flax; Silk; Wool.
(A) Yeast; (8-2-16) (22-6-17).
Yellow metal, see Copper.

APPENDIX NO. 1.

GENERAL LICENCES FOR EXPORTS.

The Director of the War Trade Department announces that an open general licence has been issued permitting the exportation of the following goods (without application to the War Trade Department) to all destinations except those foreign destinations to which goods on List "C" are prohibited from export.

Advertising signs made of iron or steel plates or sheets.
Alpaca and noils, waste and yarns thereof.
Artists' water colours.
Bird seed.
Blackplates.
Blanc mange powder.
Blended oils containing not less than 50 per cent mineral oil.
Boilers and their component parts.
Boot polish.
Browning.
Camel hair and noils, waste and yarns thereof.
Cashmere and noils, waste and yarns thereof.
Cement for building and engineering purposes.
Chillies.
Custard powder.
Egg substitute.
Elliman's embrocation.
Fish, canned, other than canned salmon.
Fish pastes other than fish pastes containing salmon.
Floor polishes, furniture polishes, and creams, and similar polishes containing wax.
Fuel economisers constructed of cast-iron pipes, used as auxiliary heating apparatus in connection with land or marine steam-boilers.
Ginger beer powder.
Glue.
Guttering cast-iron, and cast-iron gutter fittings and connections.
Health salts.
Hats, wooden.
Iron and steel bridgework, pierwork and structural material (i.e., 'fabricated' material).
Kava kava resin.
Lemonade powder.
Mango chutney, tomato chutney, and tomato ketchup.
Marmite.
Medicinal sachets of rice paper.
Metal polishes.
Mixtures and preparations containing not more than 10 per cent aniline colour, but otherwise prohibited.
Mohair and noils, waste and yarns thereof.
Oilcloth, oil baize, and imitation leather.
Oil varnish.
Paint, other than gold paint.
Phenalgin.
"Phosfo" animal food.
Pipes, cast-iron, and cast-iron pipe fittings and connections.
Pudding powder.
Radiators manufactured of cast-iron pipes.
Railway material, second hand, of iron or steel, the following:—
- Sleepers.
- Springs.
- Wheels, axles, and tyres.
- Other railway constructional material (except rails).

Railway carriages and locomotives, second hand, and their component parts.
Soanmony rosin.
Soup powders.
Steel sheets, perforated.
Strapping, leather, for breeches.
Terneplates.
Tinplates.
Vanilla custard.
Varnishes of all kinds.

A further open general licence has been issued for coal-tar pitch and sulphate of copper. These goods now require specific licence only for (*a*) to foreign destinations to which goods on List "C" are prohibited from export, and (*b*) for France and French Possessions.

APPENDIX No. 2.

LIST OF FREE GOODS.

The War Trade Department has now issued an open general licence which permits the export of the following goods to all non-enemy destinations. It is therefore unnecessary to make application to the War Trade Department in respect of these goods:—

Adding and calculating machines.
Alabaster for statuary purposes.
Artists materials, including oils and turpentine.
Athletic goods.
Bicycles, but not tyres.
Bicycle accessories as follows:—
- Bells.
- Brake rubbers.
- Carriers.
- Clips, trouser, toe.
- Goggles.
- Frame bags.
- Lamps.
- Odometers.
- Pumps.
- Pump clips and connexions.
- Reflectors.
- Repair outfits.
- Spanners.
- Stands.
- Tool bags.
- Tyre levers.
- Valves.

Brushes, tooth, beard and moustache.
Buttons of all kinds.
Cash registers.
Cigar and cigarette holders.
China.
China clay.
Clocks, including clocks for time-checking.
Coral.
Cutlery; all forms.
Dental burs.
Dental filling materials.
Drugs, etc., the following:—
- Acetyl salicylic acid.
- Aconite.
- Agaric.
- Althaea root.
- Amidol and substitutes.

Argentamin.
Arsenobillon.
Arsenous acid.
Butylchloral hydrate
Cacodylicate.
Camomile
Chromic acid.
Diethylbarbituric acid
Digitalin
Duboisic sulphuric.
Eucaine.
Ferric compounds.
Ferrum redactum.
Fructus foeniculi.
Ichthyol.
Inula root.
Kharsivan.
Metol
Paraldehyde.
Phenacetin.
Salicylic acid.
Salicins.
Sodium arsenate.
Sodium bromide.
Sodium nitroprusside.
Sodium salicylate.
Veronal sodium.
Duplicating machinery and supplies therefor.
Earthenware.
Electro-plated, gilded, or silvered goods, except those of solid silver or gold.
Fans and hand screens.
Fancy goods of paper, ivory, mother-of-pearl, tortoiseshell, amber and ambroid.
Feathers, made up.
Films, printed, positive or negative, subject to censorship.
Flower seeds, except seeds of oilbearing plants.
Flowers, artificial.
Fountain pens
Furs, dressed, dyed or manufactured.
Gauge glasses
Glassware.
Hair ornaments and combs.
Hair nets of silk or hair, in the piece or made up.
Hardware (builders'), if of iron or steel.
Hats of all kinds.
Household furnishings, fixtures and equipment, if manufactured of wood, iron or steel, except upholstered furniture.
Ink, other than printers' ink.
Jewellery, imitation.
Jewellery, real, mounted with precious stones, excluding solid articles of gold or silver, or platinum.
Lace and guipure, including lace curtains and curtain net, fish nets, fancy nets, mosquito nets and tulle.
Laundry machinery.
Ledgers, loose leaf and similar stationery.
Lighting fixtures, if of iron or steel.
Marble, raw and manufactured.
Mats and matting made of guinea and paviya (cocoa matting).
Medicines, etc., the following :—
Antipon.
Antikamnia.
Aitken's (Dr.) syrup.
Beecham's pills.
Beetham's larcda.
Blair's gout pills.
Bishop's citrate of magnesia.
Brandreth's pills.
Cassell's tablets.
Cockle's pills.
Carter's little liver pills.
Carlsbad salts (Evans).
Doan's backache kidney pills.
Dr. Morse's Indian root.
Dr. Williams' pink pills.
Dean's dinner pills.
Dinneford's magnesia.
"Double Peppint."
De Smeene pills.
Eadi 's pills.
Evan's throat pastilles.
Formamint tablets
"Green Seal" citrate of magnesia
Gloria tonic pills.
Gay's tonic.
Hunrad's asthma cure.
Holloway's pills.
Jeffina cream
Jenner's (Dr.) absorbent lozenges.
Kruschen salts.
K's vegetable pills.
Kutnow's powder.
Lung tonic (Hawbridge's).
Loquezona laxatives.
Mother Siegel's syrup.
Mother Segel's pills.
Motherscill's amesick remedy.
Morrison's pills.
Potter's asthma cure.
Purgen tablets.
Smedley's pasta.
Savory & Moore's lozenges.
Thrupton Nos 1 and 2.
Siegel.
Woodward's grape water
Wrigley's spearmint gum.
Woodcock's wind pills.
Mineral waters, unsweetened.
Morocco leather, small fancy goods, all imitation leather goods, and all light leather goods.
Mosaic fancy ware
Musical instruments.
Office furniture and stationery, excluding rubber erasers.
Opera glasses for use in theatres.
Paintings and statues of all kinds.
Pen nibs.
Perfumery, including essential oils.
Phonographs.
Phonographic records
Photographic goods, but not chemicals therefor.
Pianos.
Precious stones (real and imitation).
Printing presses.
Pumice stone.
Razors, safety (and blades).
Ribbons silk.
Salt, table
Sanitary ware (plumbers' goods), if of iron or steel or earthenware, containing not more than 5 per cent copper or brass
Scales and balances, not including weights of copper or brass.
Screw spanners for cycles.
Sewing machines for domestic use.
Shrubs.
Slates for writing or drawing, slate pencils.
Spectacles.
Theatrical properties, wigs and cosmetics, excluding costumes and foot wear.
Teeth, artificial.
Tobacco pipes.
Toilet preparations (excluding soap).
Trimmings of silk.
Truffles, fresh or preserved.
Turners' wares of wood.
Type setting and type casting machinery, excluding type metal.
Type-writers, spare parts of.
Umbrellas
Wall papers.
Walking sticks.

N.B.—Goods in this list can now be exported to Switzerland without application for export license.

APPENDIX No. I.

SAMPLES.

An open general licence has been issued which permits the free export of all *bona fide* samples of prohibited goods to all non enemy destinations, and to any territory with which trade is now permitted (*see page 540*). Samples exported under this licence may be used only for genuine sample purposes, i.e., for obtaining orders from foreign buyers, and may not be sold after they have served this purpose, except with the written consent of the War Trade Department. Exporters will be required to satisfy the Customs Authorities that the goods presented for export under this licence are *bona fide* samples, and to make a declaration to that effect on the relative shipping documents

SUPPLEMENT TO THE LIST OF PROHIBITED GOODS AS THE 21ST FEBRUARY 1919

The list of prohibited goods, dated the 21st February 1919, has been further amended by Notice published in the "Board of Trade Journal" of the 27th February, as follows:—

The following headings should be *deleted* * :—

Heading.

(A) Baking powder.
(A) Balsam of tolu.
(A) Fatty acids.
(A) Lentils.
(A) Macaroni.
(A) Machinery, agricultural or farming, and component parts thereof.
(A) Machinery, textile
(B) Meat, tinned, potted or turtle.
(A) Nux vomica.
(A) Oatmeal and rolled oats.
(A) Spaghetti
(A) Spermaceti.
(A) Tallow and articles, mixtures, and preparations containing tallow.

Steel:—
(A) Textile pins of all kinds, including card pins, comb pins, fallie pins, gill pins and hackle pins.
(A) Typewriters.
(A) Vermicelli.
(A) Wax, ozokerite.
(B) Waxes, animal, mineral and vegetable not otherwise prohibited.
(A) Waxes, composite.
Wires and cables, insulated, the following:—
(A) Enamelled copper wire.
(A) Submarine cable.
(B) Armoured cable.
(B) Wool grease.

The following headings should be *amended*:—

Delete	*substitute*
(A) Fats, all animal and vegetable,	(A) Oils and fats, edible, including blends of two or more edible oils or fats.
(A) Gall nuts.	(A) Gall nuts.
(A) Oils, fish and articles, mixtures and preparations containing such oils.	(Oils and fats other than edible, and articles, mixtures and preparations containing such oils or fats now come under List "C.")
(A) Oils, fixed, all animal and vegetable, including blended oils and paint oils.	(A) Resins.
(A) Resins, resinous gums and resinous substances (except such as contain caoutchouc, and except the following):— Gum ammoniacum, &c., &c.	(Resinous gums and resinous substances now come under list "C.")
(A) Sausages.	(A) Sausages, except tinned sausages (Tinned sausages now come under List "C.")
(A) Uniform clothing.	(A) Uniform clothing, naval, military, or Air Force. —

WAR TRADE DEPARTMENT,
WHITEHALL, S.W. 1
28th February 1919.

* These headings now come under List "C."

Fort St. George, April 11, 1919.

No. 127.—The Governor in Council hereby declares, under the provisions of section 24 of the Madras Forest Act, 1882, that the area specified below which was declared to be a reserved forest under section 18 of the Act in notification No. 444, dated 12th September 1882, on pages 1201 and 1202 of Part I of the *Fort St George Gazette*, dated 20th September 1882, shall cease to be a 'reserved forest' with effect from 15th June 1919:—

SCHEDULE.

Name of reserve or portion of reserve disforested.	District	Taluk	Village.	Area.	Boundaries.
A portion of Ranganpar or K F (southern side) Block No. 152.	South Arcot ,,	Kallakurchi ,,	Mallapuram ..	96·01 acres exclusive of poramboke.	*North.*—Starting from the north-east corner of S. No. 412-A of Mallapuram village the line runs south-east to the north-west corner of S. No. 423-C. *East.*—Thence the line runs along its north and east sides

to its south-east corner; thence a straight line south-east to the north-east corner of S. No. 405,

South.—Thence the line runs along the north side of S. No. 448 to its north-west corner; thence along the west side of S. No. 441 to its north-east corner; thence along the north sides of S. Nos. 441, 442 and 435 to the north-east corner of the last-named field; thence along the west side to its south-west corner; thence along the north sides of S. Nos. 437 and 438 to the south-west corner of S. No. 434.

West.—Thence north-east to the south-west corner of S. No. 433-A (all of Malayarasu village); thence along its west and north sides to the starting point.

Brief description.—The tree growth on the area is of poor quality.

Reasons for disforestation.—The block which it is proposed to disforest contains two enclosures and thus forest revenue is caused both to the ryots and the department.

A. Y. G. CAMPBELL,
Acting Secretary to Government.

PUBLIC WORKS DEPARTMENT.

EXTENSION OF LEAVE.

Fort St. George, April 8, 1919.

Mr. Satis Chandra Majumdar, Executive Engineer, Cauvery Ganging division, is, under article 260, Civil Service Regulations, granted an extension of privilege leave for one day, viz., 18th March 1919.

Fort St. George, April 10, 1919.

Under articles 242 (*c*) and 260 of the Civil Service Regulations, M.R.Ry. Rao Sahib V. S. Gnanapragasam Pillai Avargal, Deputy Sanitary Engineer, Northern and Central Circles, is granted a further extension of privilege leave for ten days from the 7th April 1919. He is also permitted to affix the ensuing Easter holidays to the leave if the conditions in article 229 of the Civil Service Regulations are fulfilled.

TRANSFER.

Fort St. George, April 9, 1919.

M.R.Ry. Narayanaswamiparam Appayya Ayyar Ramanabha Ayyar Avargal, temporary Sub-Engineer, from the South Arcot division, VII Circle, to the I Circle. To proceed as soon as possible.

ADDENDUM.

Fort St. George, April 3, 1919.

Under sections 4 and 18 (3*b*) of the Canals and Public Ferries Act, II of 1890, His Excellency the Governor in Council is pleased to direct that the following addendum be made to rule 35 of the rules regulating the navigation of canals published on pages 753-774 of Part I of the *Fort St. George Gazette*, dated 17th June 1890:—

Add the following as the second sentence to rule 35:—

"If no *passengers* are carried, a boat licensed to carry passengers may carry cargo, subject only to the limit of free board of nine inches provided for in rule 34."

W. J. J. HOWLEY,
Acting Secy. to Govt., P.W.D. (General and Irrigation).

NOTIFICATION.

Fort St. George, April 12, 1919.

Under section 3 of Act XV of 1864 the Governor in Council is pleased to extend the provisions of the said Act to the Kodaikanal Ghat road in the Madura district.

2. Under section 2 of Act VIII of 1863 as amended by Act XV of 1864, the Governor in Council is pleased to sanction the levy of tolls at the undermentioned rates on the Kodaikanal Ghat road in the Madura district, and to place the collection of such tolls under the management of the Executive Engineer, Madura division, subject to the control of the Superintending Engineer, VI Circle:—

	Rs.	A.	P.
(1) on every four wheeled carriage	2	2	0
(2) on every two-wheeled carriage	1	2	0
(3) on every ekka or jatka	0	4	0
(4) on every hackney or bullock coach on springs	0	8	0
(5) on every cart and hackney or bullock coach *not* on springs drawn by two or more bullocks, buffaloes, horses, ponies, asses or mules, if laden .	0	4	0
(6) on every cart and hackney or bullock coach *not* on springs drawn by two or more bullocks, buffaloes, horses, ponies, asses or mules, if *not* laden.	0	2	0
(7) buffaloes, or bullocks, per head, if laden	0	1	0
(8) buffaloes, or bullocks, per head, if *not* laden	0	0	6
(9) elephant	1	8	0
(10) on every horse, if laden or ridden	0	1	3
(11) on every horse, if unladen or led	0	0	9
(12) on every tatta or mule, if laden or ridden	0	0	6
(13) on every tatta or mule, if unladen or led	0	0	3
(14) on every ass, if laden or ridden	0	0	3
(15) on every ass, if unladen or led	0	0	1
(16) on every palankeen with 8 bearers	1	0	0
(17) on every palankeen with 3 bearers	0	12	0
(18) on every palankeen with 4 bearers	0	8	0
(19) on every palankeen with 2 bearers	0	4	0

N.B.—Animals drawing any vehicle for which toll can be demanded are not to be charged also with toll.

ACQUISITION OF LANDS.

Ootacamund, April 15, 1919.

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned below and measuring 168 square feet, be the same a little more or less, is needed for a public purpose, to wit, for a drain in Sarattakaue lane in Vellore municipality; and, under sections 3 and 7 of the same Act, the Revenue Divisional Officer, Vellore, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land. A plan of the land is kept in the office of the Revenue Divisional Officer, Vellore, and may be inspected at any time during office hours.

North Arcot district, Vellore taluk, North Vellore village.

	Ac.	Cs.
Village-site, poramboke, T.S. No. 1899-2, block No. 22, belonging to Ratna Tambiran, bounded on the north by Sy. 1886; east by No. 1850; south by No. 1878; west by No. 1899-1		168

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned below and measuring 1·47 acres, be the same a little more or less, is needed for a public purpose, to wit, for constructing quarters of a sub-inspector and huts for constables at Nadah; and, under sections 3 and 7 of the same Act, the Revenue Divisional Officer, Calicut, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land. A plan of the land is kept in the office of the Revenue Divisional Officer, Calicut, and may be inspected at any time during office hours.

Malabar district, Calicut taluk, Karumbakattusheri village.

	Acs.
Garden, portion of S. No 38-7, belonging in account Mayankoth Krishna Menon and Nani Ammah and occupiers Manhattukandy Unni and Kelangarakandiyil Unnoli, bounded on the north by S. No. 38-6, east by S. No. 39, south and west by S. No. 38-7 (parties)	0·87
Garden, S. No 38-8, belonging to account Shankaran Ambadi Narayanan Asan Karumbakaran Nayar and occupiers, Parakkatt Kunchan and subtenant Thattarkandi Perachi, bounded on the north by S. No. 39; east by S. No. 38-10; south by S. No 10; west by S. No. 38-7 & 8	0·60
Total ..	1·47

S. BHASKARA AYYAR,
Under Secy. to Govt., P.W.D. (Buildings and Roads).

MADRAS: PRINTED AND PUBLISHED BY THE SUPERINTENDENT GOVERNMENT PRESS.

ഫോർട്ട് സെൻറ് ജോർജ് ഗസറ്റ്

I - ാം ഭാഗത്തോടുചേർന്ന സപ്ലിമെൻറ്

SUPPLEMENT TO PART I OF THE FORT ST. GEORGE GAZETTE,

APRIL 22, 1919.

നമ്പർ 16.] ചൊവ്വ; ഫെബ്രുവരി 22-നു, 1919 ഏപ്രിൽ 22-നു. [വില, 1 അണ

ഗവർമ്മെണ്ട് പരസ്യങ്ങളുടെ മലയാള തർജ്ജമ.

Malayalam Translations of Notifications by Government.

നവീന ഡിപ്പാർട്ടുമെൻറ്.

പരസ്യം.

ഫോർട്ട് സെൻറ് ജോർജ്, 1919 ഏപ്രിൽ 1-നു.

വർത്തമാനപത്രങ്ങൾമുഖേന പ്രസിദ്ധപ്പെടുത്തുന്ന പരസ്യം.

നമ്പർ 130.—അതിലാഭവരി ബിൽ മാർച്ച് 19 - ാം തീയതി ബുധനാഴ്ച പാസ്സാക്കി നിയമമാക്കി. അതിലെ നിബന്ധനകൾ 1919 ഏപ്രിൽ 1 - ാം തീയതി മുതൽ നടപ്പിൽ വരുന്നതുമാകുന്നു. ഒരു തണ്ടിലുള്ള വ്യാപാരങ്ങളുടെ സംഗതിയിൽ മുകളിലെ നിബന്ധനകൾ തനിയെയായി മാത്രമെന്ന് കാണുന്നതായാൽ—ഉദാഹരണമായി, ഒരു വ്യാപാരം പൂർണ്ണമായ ഒരു മാതിരി വ്യാപാരം തുടങ്ങുകയോ, അല്ലെങ്കിൽ അതു ശവർണ്ണമെൻറിൻെറ അധീനത്തിലായിരിക്കുകയോ—പ്രത്യേക വിചാരണ ചെയ്യേണ്ടതിനുവേണ്ടി മജിസ്ട്രേട്ടിനെ ഒരു ബോഡ് ഏൽപ്പിക്കുവാൻ ആലോചന സഭയിൽ ഗവർണ്മെൻറിനെ പ്രാപ്തിപ്പെടുത്തുന്നതായ ഒരു പുതു വകുപ്പു (ഒരു തരുക്കിലെ ഉപ്പുപ്രഴുതെ 9-ാം വകുപ്പു) ബിൽ കൊൺസിലിൽ വച്ചു പാസ്സാക്കുന്ന സമയം അതിൽ ചേർത്തിട്ടുണ്ട്. അങ്ങനെയുള്ള ഒരു തരം വ്യാപാരത്തെ സംബന്ധിച്ചു നിർത്തിക്കിട്ടുന്നതിനടിസ്ഥാനമായ പ്രമാണത്തെ നിർത്തിക്കിട്ടുന്ന ക്രമത്തെ ഭേദപ്പെടുത്തുവാനായി ആക്ടിലെ 9 - ാം വകുപ്പിൽ നിയ്യോഗിച്ചിരിക്കുന്ന പ്രത്യേക നടവടിക്രമം ഉപയോഗിക്കേണ്ടതില്ലെന്നും ആയതു പ്രയോഗപ്പെടുവാൻ വച്ചു ആർക്കും അപ്രകാരമുള്ള അപേക്ഷ ആയതു കഴിയുന്ന വേഗത്തിൽ, എങ്കിലുമെന്നായാലും 1919 ജൂൺ 30 - ാം തീയതിക്കു മുമ്പായി തന്നെ സമർപ്പിക്കുന്ന വിചാരണയ്ക്കായിട്ടുള്ള ഒരു ഹരജി ഇന്ത്യാ ഗവർമ്മെണ്ടിലെ ഫൈനാൻസ് ഡിപ്പാർട്ടുമെൻറിലേക്കു തയ്യാറാക്കേണ്ടതാണ്; :—

1. ഹരജിക്കാരൻെറ പേരും മേൽവിലാസവും;
2. വ്യാപാരത്തിൻെറ തരം എന്തെന്നും;

3. ഈ ഉടമ്പടിയിലുള്ള വ്യാപാരത്തെ സംബന്ധിച്ച പ്രതിനിധിയായിരിപ്പാൻ ഹരജിക്കാരനുള്ള അവകാശമോ യോഗ്യതയും ;

4. പ്രസ്തുത ഉടമ്പടിയിലുള്ള വ്യാപാരത്തിന്റെ സംഗതിയിൽ എന്തു പ്രത്യേക അവസരങ്ങൾകൊണ്ടാണ് അതിലാവശ്യപ്പെട്ടിരിക്കുന്നതായുള്ള ഈടിലെ നിബന്ധനകൾ അന്യായമായി വന്നിരിക്കുന്നു എന്നുള്ള അപേക്ഷിച്ചിട്ടുള്ളത് എന്നു ;

5. നികുതി കെട്ടുന്നതിനടിസ്ഥാനമായ പ്രമാണമൊ നികുതികെട്ടുന്ന ക്രമമൊ എന്തു വിധത്തിൽ മേൽപ്പെട്ടതുപോലെയാണ് ഭേദപ്പെടുത്തിയിട്ടുള്ളതെന്നു ;

6. പ്രസ്തുതവിധം ചെയ്യുന്നതിനുള്ള മജിസ്ട്രേറ്റുകൾ എതു സ്ഥലത്തായിട്ടു ഹരജിക്കാരന്റെ കാര്യം കേൾക്കണമെന്നു ഹരജിക്കാരൻ ആഗ്രഹിക്കുന്നുവൊ ആ സ്ഥലം ;

7. ഹരജിക്കാരന്റെ ഹരജിയെ പിൻതാങ്ങുന്നതിലേക്കായി പ്രത്യേക വിചാരണ ചെയ്യുന്നതിനുള്ള മജിസ്ട്രേറ്റുകൾ വല്ലവരുടെയും സാക്ഷി കേൾക്കണമെന്നു ഹരജിക്കാരൻ ആഗ്രഹിക്കുന്നുവെങ്കിൽ അവരുടെ പേരി കൂടെ മേൽവിചാരണക്കും.

ഈടിനു ഉൾപ്പെടുന്നതായ വല്ല ഒരു വ്യാപാരത്തിന്റെ സംഗതിയിൽ പ്രത്യേകമായി അതിനാവശ്യം ഉണ്ടായിരിക്കുന്ന അവസരങ്ങൾ ഹേളുവായി പ്രത്യേകമായി വിചാരണ ചെയ്യണമെന്നു ഉദ്ദേശിക്കുന്ന സംഗതികൾക്കു ഉൽപ്പെടുത്തിരിക്കുന്ന കാര്യങ്ങൾ പറയുകയും ഉള്ള ഹരജിയും കൂടെ ചേർത്തു കൊടുക്കുന്നു. ഈവക സംഗതികളിൽ വല്ല ഹരജിയും കൂടാതെ നികുതി കൊടുക്കുന്ന ആളോ അയാളുടെ അധികാരത്തിനെപ്പറ്റി 7 – ാം വകുപ്പനുസരിച്ചു ആളോ ആയിരിക്കേണ്ടതുമാകുന്നു.

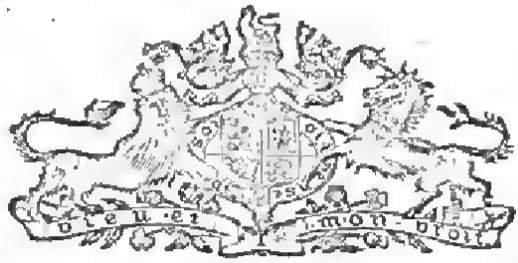
എ. എഫ്. ജി. മൊസായി,
ഗവർമ്മെന്റ് താല്കാലിക മലയാളം പരിഭാഷകൻ.

(A true translation)

P. V. KURUVILA,
Acting Malayalam Translator to Government.

MADRAS: PRINTED AND PUBLISHED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

Reg. No. 1—M.



THE FORT ST. GEORGE GAZETTE.

Published by Authority.

No. 16.] MADRAS, TUESDAY EVENING, APRIL 22, 1919. [Price, 1 anna.

Part I-A.—Local and Municipal.

LOCAL AND MUNICIPAL DEPARTMENT.

APPOINTMENTS

Gazetted, April 22, 1919.

No. 364.—In exercise of the power conferred by section 20 of the Madras Local Boards Act, 1884, the Governor in Council is pleased to appoint M.R Ry. Subrahmanya Ayyar Adutharai Perumalkoil Krishna Ayyar Avargal to be the Vice-President of the Madanapalle Taluk Board in the Chittoor district.

No. 365.—In exercise of the power vested in him by section 10 of the Madras District Municipalities Act, 1884, the Governor in Council is pleased to appoint Muhammad Yahya Ali Sahib Bahadur to be a municipal councillor of the municipality of Nellore.

No. 366.—In exercise of the power vested in him by section 14 of the Madras District Municipalities Act, 1884, the Governor in Council is pleased to appoint Shaikh Ismail Sahib Rahmat-ul-lah Sahib Bahadur to be chairman of the municipality of Bodinayakkanur.

ACQUISITION OF LANDS.

No. 367.—Under section 9 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned below and measuring 33 cents, be the same a little more or less, is needed for a public purpose, to wit, for the construction of a local fund chaultry; and, under sections 3 and 7, the Tahsildar of Hadagalli is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land. A plan of the land is kept in the office of the Tahsildar of Hadagalli and may be inspected at any time during office hours.

Bellary district, Hadagalli taluk, Hadagalli village.

	Acres.
Government, dry, No. 531 A/1, belonging to Gouda Sahib, bounded on the north and east by road; south by S. No. 531 A-2; west by road	33

No. 368.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned below and measuring 0·67 of an acre, be the same a little more or less, is needed for a public purpose, to wit, for a burial-ground at Kothapalli; and, under sections 3 and 7, the Deputy Collector, Kurnool, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land. A plan of the land is kept in the office of the Deputy Collector, Kurnool, and may be inspected at any time during office hours.

Kurnool district, Kurnool taluk, Gorantla village.

	Acres.
Dry, No. 421 B/3, belonging to Dasari Obilayya, Akula Nagi Reddi, Dora Somanna, Pangam Nagulu, Kotheota Middigalli, Obanpalle Sanki Reddi, Bogam Peddi Rasudu and Narayana Reddi of Kothapalli, bounded on the north by Nos. 433 and 434, east by No. 433, south and west by No. 421 B/1	0·67

No. 369.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned below and measuring 0·003 of an acre, be the same a little more or less, is needed for a public purpose, to wit, for widening Moid-eapalli road in the Calicut municipality; and, under sections 3 and 7, the Revenue Divisional Officer, Calicut, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land. A plan of the land is kept in the office of the Revenue Divisional Officer, Calicut, and may be inspected at any time during office hours.

) Malabar district, Calicut taluk, Nagaram village.

	Acres.
Eruvaram, garden, portion of S. No. 73-6, belonging to owner and occupier, Shaikvezlil Ahmad Kayamulla of Kadampatt mosque, bounded on the north by S. No. 73, east by S. No. 73, road, south and west by S. No. 73-6 (part)	0·003

No. 370.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned below and measuring 0·34 acres, be the same a little more or less, is needed for a public purpose, to wit, for a women and children's dispensary and a veterinary hospital; and, under sections 3 and 7, the Revenue Divisional Officer, Pollachi, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land. A plan of the land is kept in the office of the Revenue Divisional Officer, Pollachi, and may be inspected at any time during office hours.

Coimbatore district, Palladam taluk, Tirupur village.

	Acre.
Inam, dry, S. No. 109-1 A, belonging to S. Ramu Ayyar and Venkatesa Ayyar, bounded on the north by S. Nos. 109-1 and 110, east by S. No. 216-A 1-A; south by S. Nos. 208-2 and 109-1 B; west by S. No. 108	0·34

No. 371.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned below and measuring 51 square feet, be the same a little more or less, is needed for a public purpose, to wit, for widening Saramma street in Egmore, Madras; and, under sections 3 and 7, the Deputy Collector of Income-tax, Madras, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land. A plan of the land is kept in the office of the Deputy Collector of Income-tax, Madras, and may be inspected at any time during office hours.

Madras district, Madras taluk, Egmore village.

	Sq. ft.
Kuttcharl, dry, R.S. No. 764-2 part, belonging to (1) S. J. Tatvajnia Nayudu and (2) his minor brother S. J. Ratnavelu—No. (1) being the guardian of No. (2) bounded on the north by R.S. No. 760-1, east by Saramma street; south and west by R.S. No. 764-2 part	51

H. G. STOKES,
Acting Secretary to Government.

(Plague.)

NOTIFICATION.

Cotacamund, April 22, 1919.

No. 10-P.—In modification of Notification No. 10-P., published on pages 174-176 of Part I-A of the *Fort St. George Gazette*, dated 15th April 1919, the following revised lists of plague-infected areas are published:—

I.—In the Madras Presidency.

District and taluk.	Village (including hamlets) or town.	District and taluk.	Village (including hamlets) or town.	District and taluk.	Village (including hamlets) or town.
Anantapur—Tadpatri.	Yellanuru.	Coimbatore—Coimbatore.	Coimbatore.	Udumalpet—*cont.*	Reddipalaiyam.
			Kuruchali.		Sivanvirampatti.
			Valukkuppuai.		Udumalpet municipality.
Arcot, North—Arni.	Arni.				Vagaitolayu.
Tirupattur.	Tirupattur.	Dharapuram	Dharapuram municipality.	Cuddapah—Cuddapah.	Cuddapah.
Vellore.	Ambur.	Gobichettipalaiyam.	Harur.	Pulivendla	Vempalli.
Bellary—Hadagalli.	Adrivinallanakeri.			Guntur—Bapatla.	Bapatla.
	Easanikatta.				Chebrolu.
	Hadagalli.	Kollegal.	Ajipuram.		China Ganjam.
	Varakanahalli.		Chikkamaridevaram samudram.		Chirala.
Harpanahalli.	Bagali.		Kongaralli.		Jandrapeta.
			Sattegalam.		Pandillapalli.
			Singanallur.		Perala.
Kudligi.	Ambali.	Palladam.	Appanayakkanpatti		Ravuripeta.
	Dhupadahalli.		Kolangal.		Santaravuru.
	Kudiramaggi.		Kollupalaiyam.		Vatapalem union.
	Talahalli.		Pidaipalli.		
Siruguppa.	Harichalli.		Rampalaiyam.	Guntur ..	Etukuru.
					Guntur municipality
Chittoor—Madanapalle.	Pedda Tippasamudram union.	Udumalpet.	Kannamanayakkanur.	Ongole ..	Tadikonda.
			Periyavalavadi.		Ongole municipality
					Timmasamudram.
					Uppugunduru.

I.—In the Madras Presidency—*contd.*

District and taluk.	Village (including hamlets) or town.	District and taluk.	Village (including hamlets) or town.	District and taluk.	Village (including hamlets) or town.
Kanara.		Malabar—		Salem—	
South—		Palghat.	Palghat.	*contd.*	
Mangalore	Mangalore.	Nilgiris—		Krishnagiri.	Bagaupalli.
Kurnool—		Coonoor.	Coonoor Municipality.		Krishnagiri
Kurnool	Parks.	Salem—			
Nandyal.	Nandyal municipality.	Hosur ..	Achchittapalli.	Omalur.	Taramangalam.
	Polavu.		Bagalur.		
	Toguchede.		Bagepalli.		
			Hosur.		
Sirvel ..	Chinnakambalpura.		Jakkeri.	Salem.	Panamaratteppatti
	Govindapalli.		Kalagondapalli		
Madras City—	The portion of the Triplicane (18th) Division bounded on the north by the Walajah, Bell's and Pycroft's roads, on the east by the South Beach road, on the south by the Lighthouse road and on the west by the Westcott and General Patter's roads.		Kesabatti.		
			Maradacapalli.	Uttangarai.	Harur.
			Matagondapalli		Ithyampatti.
			Mattigiri.		Veppampatti
			Nagendrapalli.		Virappanayakkampatti.
			Pithinaickegondapalli.	Trichinopoly—	
			Punapalli	Musiri.	Turaiyur.
			Sanama		
			Sattanur.		
			Togarai Agraharam		

II.—Outside the Madras Presidency.

[Infected localities—Districts and States, and Towns of 50,000 or more inhabitants.]

I. Mysore.

The whole State.

II. Bombay.

1. *Northern Division*—
   (*a*) Districts—Broach, Kaira, Surat and Thana.
   (*b*) Town and port—Bombay.
2. *Central Division*—
   (*a*) Districts—Ahmednagar, Nasik, Poona, Satara, Sholapur and West Khandesh.
   (*b*) Town—Poona and Sholapur.
3. *Southern Division*—
   (*a*) Districts—Belgaum, Bijapur and Dharwar
   (*b*) Town and port—Ratnagiri.
4. *Sind*—
   Town and ports—Karachi and Keamari.
5. *Political Charge*—
   States and Agencies—Baroda State, Cambay State, Kathiawar Agency, Kolhapur and Southern Mahratta Country, Mangrole Port, Mundra Port and Satara Agency.

III. Bihar and Orissa.

(*a*) Districts—Bhagalpur, Champaran, Darbhanga, Gaya, Monghyr, Muzaffarpur, Palamau, Patna, Saran and Shahabad.
(*b*) Towns—Bhagalpur and Patna.

IV. The Punjab.

(*a*) Districts—Ambala, Attock, Ferozepur, Gujranwala, Gurdaspur, Gurgaon, Hissar, Hoshiarpur, Jhang, Jhelum, Jullundur, Lahore, Ludhiana, Lyallpur, Montgomery, Multan, Rawalpindi, Rohtak and Shahpur.
(*b*) States—Bahawalpur, Jind, Nabha and Patiala.

V. Burma.

(*a*) Districts—Bassein, Bhamo, Henzada, Insein, Lower Chindwin, Magwe, Mandalay, Maubin, Meiktila, Minbu, Myingyan, Myitkyina, Pegu, Prome, Sagaing, Shwebo, Toungoo, Tharrawaddy, Thaton and Yamethin.
(*b*) Towns and ports—Bassein, Mandalay, Moulmein and Rangoon.
(*c*) States—Northern and Southern Shan States.

VI. The United Provinces.

Districts—Allahabad, Azamgarh, Ballia, Bara Banki, Basti, Benares, Bijnor, Bulandshahr, Cawnpore, Etah, Farrukhabad, Fatehpur, Fyzabad, Ghazipur, Gonda, Gorakhpur, Jaunpur, Khari, Lucknow, Mirzapur, Moradabad, Pilibhit, Rae Bareli, Saharanpur, Shahjahanpur and Sitapur Unao.

VII. The Central Provinces.

(*a*) Districts—Balaghat, Betul, Bhandara, Jubbulpore, Nagpur and Seoni.
(*b*) Towns—Jubbulpore, Jubbulpore cantonment, Kamptee cantonment and Nagpur.

VIII. Hyderabad.

The whole State.

IX. Central India.

States Bhopal, Gwalior and Rewa.

X. Rajputana.

(*a*) District—Ajmere.
(*b*) State—Bhartpur.

XI. Bengal.

(*a*) Districts—Howrah and 24 Parganas.
(*b*) Town and port—Calcutta City.

H. G. STOKES,
Acting Secretary to Government.

(Medical.)

APPOINTMENTS.

Fort St. George, April 19, 1919.

No. 35.—Major Ernest William Charles Bradfield, D.S.O., M.B. (Lond.), M.R.C.S. (Edin.) I.M.S., to act as District Medical and Sanitary Officer, Malabar, Superintendent, Lunatic Asylum and Superintendent, Medical School, Calicut, from date of taking charge.

No. 87.—Major (Brevet Lieut.-Col.) Edmund Arthur Roberts, D.S.O., F.R.C.S. (Eng.), L.R.C.P. (Lond.), I.M.S., to act as District Medical and Sanitary Officer, Ootacamund, from date of taking charge.

No. 88.—Lieutenant-Colonel Edmund Morita Illington, M.B.C.M. (Eng.), L.R.C.P. (Lond.), F.R.C.S. (Edin.), D.P.H. (Liv.), I.M.S., to act as Second Surgeon, Government General Hospital with Port and Marine duties; also to be Senior Medical Officer, Government General Hospital, Medical Officer, the Penitentiary and Presidency Surgeon, Third District, Madras, *ad interim*, from date of taking charge.

No. 89.—M.R.Ry. Coimbatore Muttuswami Tirumudiswami Pillai Avargal, L.M. & S., to act as Superintendent, Government Lunatic Asylum and Lecturer on Mental Diseases, Medical College, Madras, from date of taking charge.

H. G. STOKES,
Acting Secretary to Government.

NOTIFICATIONS BY COLLECTORS AND PRESIDENTS OF DISTRICT BOARDS.

Under section 15 of the Madras Local Boards Act, 1884, M.R.Ry. K. Balappa Garu, Union Chairman of Rayadrug, has been duly elected as a member of the Taluk Board, Rayadrug, in the district of Bellary.

J. I. SMITH,
Collector.

Bellary Collector's Office,
15th April 1919.

Under section 12 of the District Municipalities Act, M.R.Ry. Pakala Venkata Narayanarao Pantulu Garu is declared to have been elected as a Councillor for the fourth ward of the Berhampur municipality.

Under section 10 of the District Municipalities Act, M.R.Ry. J. G. Banerjee Garu is duly elected as councillor of the first ward of Berhampur municipality in the Ganjam district.

C. B. COTTERELL,
Collector.

Ganjam Collector's Office,
16th April 1919.

Under section 10 of the Madras District Municipalities Act, IV of 1884, H. M. D. Singoti Mahboob Sahib Bahadur has been duly elected as a councillor of the Karnool municipality in the district of Karnool.

C. F. BRACKENBURY,
Collector.

Karnool Collector's Office,
12th April 1919.

Under section 10 of the Madras District Municipalities Act IV of 1884, Mr. Salvador John Gonsalves, B.A., B.L., has been duly elected as a councillor for ward No. VI of the municipality of Ootacamund.

J. F. BRYANT,
Collector.

The Nilgiri Collector's Office,
Ootacamund, 11th April 1919.

M.R.Ry. V. Saminada Pillai, son of Viswanada Pillai of Talavasal, is hereby declared duly elected as a member of the Salem Taluk Board.

16th April 1919.

M.R.Ry. Managuru Velaswami Chetti Gopalaswami Chettiyar Avargal has been declared duly elected as a member of the Salem Municipal Council.

E. A. DAVIS,
Collector.

Salem Collector's Office,
16th April 1919.

Under section 16 of the Madras Local Boards Act V of 1884, M.R.Ry. Virabhadra Chetti Arunachala Chetti Avargal has been duly elected as a member of the Chidambaram Taluk Board in the South Arcot district.

J. C. STODART,
Collector.

South Arcot Collector's Office,
15th April 1919.

Under section 16 of the Madras Local Boards Act V of 1884, M.R.Ry. Karukathi Vela Mudaliyar Subbayya Mudaliyar has been duly elected as a member of the Negapatam Taluk Board in the district of Tanjore.

J. B. HUGGINS,
Collector.

Tanjore Collector's Office,
8th April 1919.

Under section 11 of the Madras Local Boards Act, 1884, M.R.Ry. Hatti Sankara Rao Garu has been duly elected as a member of the Anantapur District Board by the Dharmavaram Taluk Board *vice* M.R.Ry. Kota Ramanna Garu.

T. RAGHAVAYYA,
President.

Anantapur District Board's Office,
17th April 1919.

Under section 11 of the Madras Local Boards Act, 1884, Khan Sahib P. Yasinpera Sahib Bahadur has been appointed by election as a member of the Bellary District Board by the Hospet Taluk Board.

Bellary District Board's Office,
14th April 1919.

J. I. SMITH,
President.

Under section 11 of the Madras Local Boards Act, 1884, M.R.Ry. S. V. Venudaya Kavandar Avargal has been appointed, by election, as a member of the Coimbatore District Board by the Erode Taluk Board.

Coimbatore District Board's Office,
8th April 1919.

P. MACQUEEN,
President.

Under section 11 of the Madras Local Boards Act, 1884, M.R.Ry. G. Subba Reddi Garu, B.A., Tahsildar of Cuddapah, has been appointed by election as member of the Cuddapah District Board by the Cuddapah Taluk Board.

Cuddapah District Board's Office,
15th April 1919.

H. G. GHARPUREY,
President.

Under section 11 of the Madras Local Boards Act, 1884, M.R.Ry. M. V. Hanumanta Rao Garu has been appointed by election as a member of the Kurnool District Board by the Markapur Taluk Board.

Kurnool District Board's Office,
13th April 1919.

C. F. BRACKENBURY,
President.

Under section 11 of the Madras Local Boards Act, 1884, M.R.Ry. Mosur Arunachala Sastriyar Venkatesa Sastriyar Avargal and Muhammad Badieddin Sahib Dulvi Bahadur have been appointed, by election, as members of the North Arcot District Board by the Ranipettai Taluk Board.

Under section 11 of the Madras Local Boards Act, 1884, Nankara Abdul Wahab Sahib Bahadur has been appointed, by election, as a member of the North Arcot District Board by the Tirupattur Taluk Board.

North Arcot District Board's Office,
9th April 1919.

MD. HABIBULLAH,
President.

In exercise of the power delegated to him by His Excellency the Governor in Council under section 169 of the Madras Local Boards Act, 1884, the President, District Board, Tinnevelly, hereby removes from office, M.R.Ry. Peter Pillai Avargal, member of the Surandai union panchayat for having been absent for more than four months from the jurisdiction of the said panchayat.

Tinnevelly District Board's Office,
16th April 1919.

A. R. COX,
President.

Under section 20 of the Madras Local Boards Act, 1884, M.R.Ry. Narasimha Ayyar Hariharn Ayyar Avargal, B.A., B.L., has been duly elected as Vice President of the Musiri Taluk Board.

Trichinopoly District Board's Office,
15th April 1919.

T. DESIKA ACHARIYAR,
President.

In exercise of the power delegated to him by the Governor in Council under section 169 of the Madras Local Boards Act, 1884, the President, District Board, Vizagapatam, hereby appoints M.R.Ry. Betta Ramaswamy Garu, Deputy Tahsildar, Bobbili, *vice* M.R.Ry. V. Viraraja Pantulu Garu, to be a member of the Parvatipur Taluk Board.

Vizagapatam District Board's Office,
15th April 1919.

H. A. B. VERNON,
President.

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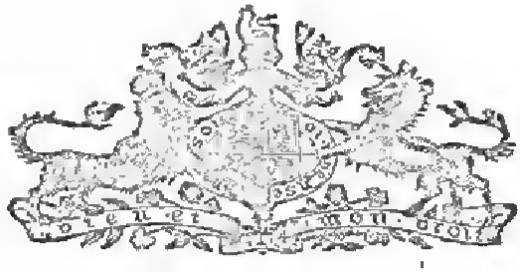

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Part I-B.—Educational.

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HOME DEPARTMENT.

(Education.)

LEAVE.

Octacamund, April 17, 1919.

No. 83.—Under article 259 of the Civil Service Regulations, M.R.Ry. V. R. Duraiswami Sastriyar Avargal, Assistant Inspector of Schools, North Arcot district, privilege leave for two months and fifteen days from the 21rd April 1919.

ACQUISITION OF LAND.

Fort St. George, April 9, 1919.

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned below and measuring 9·82 acres, be the same a little more or less, is needed for a public purpose, to wit, for a Hill Tribe school at Kanchikaralsa; and, under sections 3 and 7 of the same Act, the Tahsildar, Parvatipur, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land. A plan of the land is kept in the office of the Tahsildar, Parvatipur, and may be inspected at any time during office hours.

Vizagapatam district, Parvatipur taluk, Kanchikaralsa village.

	ACRE.
Mokhasa, belonging to owner Maharaja of Jeypore, and occupier Poolaka Papanna, bounded on the north by dry land of Poolaka Papanna; east by dry land of Poolaka Papanna and village path of Kanchikaralsa; south by village barber's house; west by dry land of Bolam Narayya	9·82

R. RAMACHANDRA RAO,
Secretary to Government.

MISCELLANEOUS NOTIFICATIONS.

LEAVE.

Privilege leave for two months from the 10th March 1919 is granted to M.R.Ry. G. Anantarama Ayyar, Assistant Inspector of Schools, Kurnool district, under orders of transfer as acting Sub-Assistant Inspector of Schools, Sankaranayinarkoyil range.

Madras, 12th April 1919.

B-1

STATE SCHOLARSHIP FOR INDIAN WOMAN GRADUATE, 1919.

One Government scholarship of the value of £300 a year will be awarded during 1919 to an Indian woman graduate to enable her to continue her studies abroad.

2. The scholarship will be granted principally for the study of medicine but occasionally for other educational courses. The term "educational courses" will be construed in a wide sense and will include the following:—

(1) Training of secondary character for the teaching profession;
(2) Training in one or more branches of domestic science;
(3) Training as teachers of modern European languages;
(4) Training as music teachers;
(5) Training as art teachers; and
(6) Training in kindergarten methods.

3. The scholarship will be tenable in the United Kingdom or with special sanction in foreign countries for a period of three years in the first instance, with the possibility of extension in the case of medical students to four and five years. The scholarship will carry with it no conditions as to any subsequent career or service under Government, and no expectations of such employment will be held out.

4. The scholarship when awarded for educational courses will be granted to a candidate who has passed the B.A. Degree examination of an Indian University. The candidate must produce medical evidence of physical fitness to undergo abroad the course of study proposed and her parents or guardians should make suitable arrangements for her guardianship during vacations.

5. The candidate to whom the scholarship is awarded will be required to proceed to England within a reasonable time from the date of her selection and to reside there for three years, unless compelled to return sooner by ill-health. The scholarship will be payable from the date of her reporting her arrival in England. She will be provided with a free second-class passage to England and also with a free return passage if she completes the full period of residence or is compelled by sickness to return within that period.

6. Applications from candidates in the Madras Presidency who desire to be nominated for the above scholarship for educational courses should reach the Office of the Director of Public Instruction, Old College, Nungambakkam, Madras, not later than the 30th April 1919.

7. Application should be made in the subjoined form in the candidate's own handwriting and should be accompanied by a birth certificate, a certificate of health from a civil surgeon, and by testimonials of character and ability. (If original testimonials are not sent in, certified copies should be submitted.)

8. The application should be accompanied by a full statement of the candidate's parentage and family circumstances.

9. Further particulars may be obtained by reference to notification No. 58, dated 6th June 1916, relating to the award of State scholarships, published in the *Fort St. George Gazette*, Part I-B, dated 6th June 1916.

Application for the State scholarship for Indian woman to be awarded in 1919.

1. Name of applicant (in full).
2. Date and place of birth of applicant (in full).
3. Caste.
4. Name of father or guardian.
5. Place of residence of father or guardian.
6. Occupation of father or guardian.
7. Monthly income of father or guardian.
8. Whether the application is accompanied by—
   (a) a birth certificate,
   (b) a health certificate.
9. List of testimonials of character and capacity submitted.
10. The years in which the candidate passed the several branches, which should be named, of the B.A. Degree examination.
11. Particulars of any distinction obtained (scholarships, prizes, etc.).
12. British University which candidate proposes to enter.
13. Course of study proposed to be followed.
14. Whether the applicant has friends or relatives in the United Kingdom willing to receive her during vacations, if so, their names and addresses.

Postal address ——————————
Date ——————————

Signature ——————————

Madras, 12th April 1919.

R. LITTLEHAILES,
Acting Director of Public Instruction.

LEAVE.

The privilege leave sanctioned to M.P.Ry. S. Peri Sastri, acting Sub-Assistant Inspector of Schools, Gudivada range, in this office R.C. No. 148 K, dated 15th March 1919, is hereby cancelled.

Guntur, 14th April 1919.

W. B. BRIERLEY,
Acting Inspector of Schools, Second Circle.

GOVERNMENT EXAMINATIONS.

GOVERNMENT TECHNICAL EXAMINATIONS.

ORAL AND PRACTICAL EXAMINATIONS IN THE SUBJECTS UNDER PHARMACY, APRIL 1919.

It is hereby notified that the following arrangements have been made for the conduct of the oral and practical examinations in the subjects under Pharmacy.

2. Candidates who may not be able to attend the Oral and Practical Examinations should intimate the fact, sufficiently early, to the examiner whose name is entered against the centre mentioned by them, so that arrangements may not be made for their examination.

[NOTE.—When more than one day is fixed at any centre all candidates must present themselves in the examination hall on the *first* day, when the day of their examination will be announced to them.]

Days with dates.	Subjects.	Grade of examination.	Hour of commencement of examination.	Approximate number of hours to be occupied by candidates.	Place of examination.	Examiners.
PHARMACY.						
(1) FOR MADRAS CANDIDATES.						
1919.						
Friday, 2nd May.	Botany (Special) ..	Intermediate.	1 p.m.	4	Medical College, Madras.	Lieut.-Col. A. Miller, I.M.S. (a) and M.R.Ry. Rao Bahadur M. C. Kesava Ayangar, B.A. & B.
Saturday, 3rd May ..	Materia Medica ..	Do.	12 noon.	5	Do.	Do.
Monday, 5th May ..	Practical Pharmacy..	Do.	12 noon.	5	Do.	Do.
	Inorganic Chemistry (Special).	Do.	11 a.m.	3	Do.	Do.
Monday, 5th May and Tuesday, 6th May.	Practical Dispensing (for Compounders).	Do.	12-30 p.m.	30	Do.	Do.
Tuesday, 6th May and Wednesday, 7th May.	Special Laboratory Course.	Do.	11 a.m.	7	Do.	Do.
(2) FOR BERHAMPUR CANDIDATES.						
Thursday, 24th April and Friday, 25th April.	Practical Dispensing (for Compounders).	Intermediate.	8 a.m.	9	Headquarters Hospital, Berhampur.	Civil Assistant Surgeon V. Chintamani Menon, L.M. & S. (b).
(3) FOR VIZAGAPATAM CANDIDATES.						
Monday, 28th April.	Practical Dispensing (for Compounders).	Intermediate	10 a.m.	5	Headquarters Hospital, Vizagapatam.	Major W. H. Tucker, I.M.S. (c).
(4) FOR COCANADA CANDIDATES.						
Monday, 28th April and Tuesday, 29th April.	Practical Dispensing (for Compounders).	Intermediate.	10 a.m.	13	Headquarters Hospital, Cocanada.	M.R.Ry.V. Sitaramaswami Nayudu Garu, B.A. & L. (d).
(5) FOR CUTTACKMUND CANDIDATES.						
Monday, 28th April and Tuesday, 29th April	Practical Dispensing (for Compounders).	Intermediate.	10 a.m.	2	St. Bartholomew's Hospital, Cuttackmund.	Major R. D. Wilcocks, I.M.S. (e).
(6) FOR GUNTUR CANDIDATES.						
Thursday, 24th April and Friday, 25th April.	Practical Dispensing (for Compounders).	Intermediate.	8 a.m.	4	Headquarters Hospital, Guntur.	M.R.Ry. T. Shanmuga Pillai Avargal, B.A. & L. (f).
(7) FOR ANANTAPUR CANDIDATES.						
Friday, 25th April.	Practical Dispensing (for Compounders).	Intermediate.	9 a.m.	2	Headquarters Hospital, Anantapur.	M.R.Ry. K. Balasuma Rao Avargal, B.A., M.B. & C.M. (f).
(8) FOR CUDDALORE CANDIDATES.						
Friday 25th April and Saturday, 26th April.	Practical Dispensing (for Compounders).	Intermediate.	9 a.m.	6	Municipal Hospital, Cuddalore.	Civil Surgeon J. S. Evers, M.B., B.S.(Lond.) (g).
(9) FOR TANJORE CANDIDATES.						
Friday, 25th April and Saturday, 26th April.	Practical Dispensing (for Compounders).	Intermediate.	9 a.m.	13	Raja Mirasidar's Hospital, Tanjore.	M.R.Ry. Rao Bahadur C. R. Rama Rao Avargal, M.B. F.R.C.S. (h).
(10) FOR MADURA CANDIDATES.						
Tuesday, 29th April and Wednesday, 30th April.	Practical Dispensing (for Compounders).	Intermediate.	8 a.m.	13	Office of the District Medical and Sanitary Officer, Madura.	Major T. W. Bailey, I.M.S. (i).
(11) FOR RAMNAD CANDIDATES.						
Monday, 28th April and Tuesday, 29th April.	Practical Dispensing (for Compounders).	Intermediate.	8 a.m.	7	Headquarters Hospital, Ramnad.	Civil Surgeon B. Sundaram, M.B. (j).
(12) FOR PALAMCOTTAH CANDIDATES.						
Tuesday, 29th April and Wednesday, 30th April.	Practical Dispensing (for Compounders).	Intermediate.	8 a.m.	13	Municipal Hospital, Palamcottah.	Civil Surgeon L. W. Powers, L.M. & S. (k).

(a) Medical College, Madras.
(b) District Medical and Sanitary Officer, Berhampur.
(c) Do. Vizagapatam.
(d) Do. Cocanada.
(e) Do. Cuttackmund.
(f) Do. Guntur.
(g) District Medical and Sanitary Officer, Cuddalore.
(h) Do. Tanjore.
(i) Do. Madura.
(j) Do. Ramnad.
(k) Do. Tinnevelly district, Palamcottah.
Anantapur.

Days with dates.	Subjects.	Grade of examination.	Hour of commencement of examination.	Approximate number of candidates to be examined.	Place of examination.	Examiners.

PHARMACY—*cont.*

(13) FOR CALICUT CANDIDATES.

1919. Thursday, 24th April.	Practical Dispensing (for Compounders)	Intermediate.	9 a.m.	24	Municipal Hospital, Calicut.	Dr. W. Stokes, M.B., C.M. (a).

(14) FOR MANGALORE CANDIDATES.

Monday, 5th May ..	Practical Dispensing (for Compounders)	Intermediate.	8-30 a.m.	7	Headquarters Hospital Mangalore.	M.R.Ry. Rao Sahadur V. Venghoba Avargal (b).

(15) FOR BELLARY CANDIDATES.

Friday, 25th April and Saturday, 26th April.	Practical Dispensing (for Compounders).	Intermediate.	10 a.m.	9	Headquarters Hospital, Bellary.	M.R.Ry. M. K. Vaughan Avargal, M.B., M.R.C.S., L.R.C.P. (c).

(16) FOR KURNOOL CANDIDATES.

Monday, 28th April and Tuesday, 29th April.	Practical Dispensing (for Compounders).	Intermediate.	8 a.m.	14	Municipal Hospital, Kurnool.	Civil Assistant Surgeon E. R. Williams, B.A., M.B., B.S.(Lond.) (d).

(17) FOR VELLORE CANDIDATES.

Friday, 25th April and Saturday, 26th April.	Practical Dispensing (for Compounders).	Intermediate.	10 a.m.	8	Pentland Hospital, Vellore.	M.R.Ry. Diwan Bahadur T. R. Lakshmanaperumal Pillai Avargal, B.A. & L. (e).

(18) FOR CHITTOOR CANDIDATES.

Thursday, 24th April and Friday, 25th April.	Practical Dispensing (for Compounders).	Intermediate	10 a.m.	7	District Headquarters Hospital, Chittoor.	Civil Surgeon A. P. Fernando, L.M. & S., F.R.C.P.S.I. (f).

(19) FOR SALEM CANDIDATES.

Thursday, 24th April..	Practical Dispensing (for Compounders).	Intermediate.	9 a.m.	1	Municipal Hospital, Salem.	Mr. P. F. Mathias, B.A., M.B. & C.M. (g).

(20) FOR COIMBATORE CANDIDATES.

Friday, 25th April ..	Practical Dispensing (for Compounders).	Intermediate.	9 a.m.	7	Government Hospital, Coimbatore.	Lieut.-Col. C. F. Fernando, I.M.S. (h).

(21) FOR MASULIPATAM CANDIDATES.

Saturday, 26th April and Monday, 28th April.	Practical Dispensing (for Compounders).	Intermediate.	10 a.m.	13	Government Hospital, Masulipatam.	Lieut.-Col. D. C. Kemp, D.S.O., F.R.C.P., D.P.H., S.P., C.M., L.M.S. (i).

(22) FOR TRICHINOPOLY CANDIDATES.

Tuesday, 29th April and Wednesday, 30th April.	Practical Dispensing (for Compounders).	Intermediate.	10 a.m.	14	Municipal Hospital, Trichinopoly.	Civil Surgeon A. J. Masterton, M.B. (j).

(23) FOR CUDDAPAH CANDIDATES.

Monday, 28th April ..	Practical Dispensing (for Compounders).	Intermediate.	10 a.m.	4	Headquarters Hospital, Cuddapah.	Mr. G. O. Pothan, B.A., C.M. (k).

(24) FOR CHINGLEPUT CANDIDATES.

Friday, 25th April ..	Practical Dispensing (for Compounders).	Intermediate.	8 a.m.	8	Municipal Hospital, Chingleput.	Civil Assistant Surgeon F. T. Waters, L.R.C.P. & S. (l).

(25) FOR RAJAHMUNDRY CANDIDATES.

Saturday, 26th April ..	Practical Dispensing (for Compounders).	Intermediate.	8 a.m.	8	Municipal Hospital, Rajahmundry.	Civil Surgeon T. S. Tirumurti, B.A., M.B., C.M. (m).

(26) FOR NELLORE CANDIDATES.

Friday, 2nd May ..	Practical Dispensing (for Compounders).	Intermediate.	10 a.m.	6	Municipal Hospital Buildings, Nellore.	Khan Bahadur Khaja Lahf-ud-din Sahib Bahadur (n).

(a) District Medical and Sanitary Officer, Malabar, Calicut.
(b) Do. South Kanara, Mangalore.
(c) Do. Bellary.
(d) Do. Kurnool.
(e) Do. North Arcot, Vellore.
(f) Do Chittoor.
(g) District Medical and Sanitary Officer, Salem.
(h) Do. Coimbatore.
(i) Do. Kistna, Masulipatam.
(j) Do. Trichinopoly.
(k) Do. Cuddapah.
(l) Do. Chingleput.
(m) Civil Surgeon, Rajahmundry.
(n) District Medical and Sanitary Officer, Nellore

Office of the Comm. for Govt. Examinations,
Madras, 14th April 1919.

GOVERNMENT TECHNICAL EXAMINATIONS—APRIL 1919.

ORAL AND PRACTICAL EXAMINATIONS.

It is hereby notified that the arrangements made for the conduct of the Oral and Practical Examinations for the several subjects under the different groups will be published in the *Fort St. George Gazette*, from time to time, the subjects, centres, etc., to which the arrangements relate being specified. In all cases for which no arrangements are notified in the Gazette, the necessary information can be obtained from the Chief Superintendents of the Written Examination concerned.

2. Candidates who may not be able to attend the Oral and Practical Examinations should intimate the fact, sufficiently early, to the examiner whose name is entered first against the subjects brought up by them, so that arrangements may not be made for their examination. The particular subjects and grades for which the candidates concerned are unable to attend should be clearly specified in the letter to the examiner.

3. Candidates for carpentry, fitter's work and any other subject, the practical examination in which requires the use of tools, etc., should bring their own tools, etc., with them.

4. The following arrangements have been made for the conduct of the Oral and Practical Examinations in the subjects mentioned below :—

[*N.B.*—The blanks will be filled up in a later issue.]

Days with dates.	Subjects	Grade of examination.	Hour of commencement of examination.	Approximate number of candidates to be examined.	Place of examination	Examiners.

I.—CIVIL ENGINEERING AND MECHANICAL ENGINEERING.

(1) FOR CUDDAPAH, VELLORE AND MADRAS CANDIDATES.

At Madras.

[Already notified.]

1919.						
....	Carpentry	Elementary.	....	1	.. ..	....
	Fitter's Work ..	Do	....	31	.. ..	....
	Do. ..	Intermediate.	....	4	....	....

(2) FOR MADURA CANDIDATES.

At Madura.

		Earthwork and Road-making.	Intermediate.	7-15 a.m.	1	Technical Institute, Madura	M.R.Ry. M. R. Srinivasa Ayyar Avargal, B.A., B.L. (a)
Thursday, May.	1st	Do.	Elementary.	7-15 a.m.	1	Do.	Do.
		Building Materials and Construction.	Intermediate.	7-15 a.m.	1	Do.	Do.
		Applied Mechanics ..	Elementary.	7-15 a.m.	2	Do.	Do.
		Hydraulics and Irrigation Works.	Do.	7-15 a.m.	1	Do.	Do.
Friday, May.	2nd	Do.	Intermediate	7-15 a.m.	1	Do.	Do.
		Mensuration	Elementary.	7-15 a.m.	2	Do.	Do.
Saturday, May.	3rd	Surveying and Levelling.	Do.	7-15 a.m.	2	Do.	Do.
		Do.	Intermediate.	7-15 a.m.	1	Do.	Do.
....		Fitter's Work ..	Elementary	....	4	....	....
		Do. ..	Intermediate.	....	3	....	....

(3) FOR MYSORE CANDIDATES.

At Mysore.

Monday, May.	5th	Building Materials and Construction.	Intermediate.	9 a.m. ..	7	Government Chamarajendra Technical Institute, Mysore.	M.R.Ry. C. M. Lakshmiarasimha Garu B.A., B.L. (b).
Tuesday, May.	6th	Hydraulics and Irrigation Works.	Intermediate.	8 a.m. ..	7	Do.	Do.
Wednesday,	7th	Earthwork and Road-making.	Elementary.	8 a.m. ..	1	Do.	Do.
May.		Do.	Intermediate.	8 a.m. ..	2	Do.	Do.
Thursday, May.	8th	Surveying and Levelling	Do.	8 a.m. ..	12	Do.	Do.
Friday, May.	9th	Mensuration	Elementary.	8 a.m. ..	2	Do.	Do.
		Do.	Intermediate.	8 a.m. ..	1	Do.	Do.
....		Fitter's Work .	Elementary.	....	4	....	....
		Do.	Intermediate.	....	6	....	....

(a) Local Fund Assistant Engineer, Dindigul.
(b) Architectural Executive Engineer, P.W.D., Mysore.

Days with dates.	Subjects.	Grade of examination.	Hour of commencement of examination.	Approximate number of candidates to be admitted.	Place of examination.	Examiners.

I.—CIVIL ENGINEERING AND MECHANICAL ENGINEERING—*contd.*

(4) FOR BELLARY AND BANGALORE CANDIDATES.

At Bangalore.

1916. Tuesday, 12th May.	Applied Mechanics ..	Elementary.	8-30 a.m.	13	R.E.A.N.M.'s Technical School, Bangalore.	Mr. W. C. Old. (a)
	Memoration ..	Do.	8-30 a.m.	33	Do.	Do.
Wednesday, 14th May.	Building Materials and Construction.	Intermediate.	8-40 a.m.	33	Do.	Do.
	Do.	Elementary.	8-30 a.m.	3	Do.	Do.
Thursday, 15th May.	Hydraulics and Irrigation Works.	Do.	8-30 a.m.	4	Do.	Do.
	Do.	Intermediate	8-45 a.m.	22	Do.	Do.
Friday, 16th May.	Earthwork and Road-making	Elementary.	7-30 a.m.	3	Do.	Do.
	Bridge-work	Elementary.	8-30 a.m.	3	Do.	Do.
	Do.	Intermediate	7 a.m.	13	Do.	Do.
Saturday, 17th May.	Earthwork and Road-making.	Intermediate	8-30 a.m.	21	Do.	Do.
	Surveying and Levelling.	Elementary.	8-30 a.m.	1	Do.	Do.
	Do.	Advanced.	8-30 a.m.	1	Do.	Do.
Monday, 19th May and following days.	Do.	Intermediate.	8-30 a.m.	35	Do.	Do.
..	Fitter's Work ..	Do.	..	1	Do.	Do.
	Do. ..	Elementary.	..	1	Do.	Do.

(5) FOR TRIVANDRUM CANDIDATES.

At Trivandrum.

Monday, 5th May.	Building Materials and Construction.	Intermediate.	9 a.m. ..	2	New Varshiyar School under construction.	M.R.Ry. C. Balakrishna Rao Avargal, B.A., B.L. (d)
Tuesday, 6th May.	Hydraulics and Irrigation Works.	Do.	9 a.m. ..	1	Do.	Do.
Wednesday, 7th May.	Earthwork and Road-making.	Elementary.	9 a.m. ..	3	Do.	Do.
Thursday, 8th May.	Bridge-work	Intermediate.	9 a.m. ..	1	Do.	Do.
Friday, 9th May.	Surveying and Levelling.	Elementary.	9 a.m. ..	1	Do.	Do.
Saturday, 10th May.	Do.	Intermediate	9 a.m. ..	7	Do.	Do.
Monday, 12th May.	Do.	Advanced ..	9 a.m. ..	3	Do.	Do.
Tuesday, 13th May.	Applied Mechanics ..	Elementary.	9 a.m. ..	2	Do.	Do.
Wednesday 14th May	Memoration	Do.	9 a.m. ..	4	Do.	Do.
Thursday, 15th May.	Do.	Intermediate.	9 a.m. ..	1	Do.	Do.

(6) FOR GUNTUR, BHADRACHALAM, KURNOOL AND BEZWADA CANDIDATES.

At Bezwada.

Friday, 2nd May.	Building Materials and Construction.	Elementary.	7 a.m. ..	4	Assistant Engineer's Office, Northern subdivision, Bezwada.	M.R.Ry. S. Kesava Rao Avargal, B.A., B.L. (e).
	Do.	Intermediate.	2 p.m. ..	2	Do.	Do.
Saturday, 3rd May	Hydraulics and Irrigation Works, Earthwork and Road-making.	Do.	7 a.m. ..	6	Do.	Do.
	Memoration	Do.	2 p.m. ..	2	Do.	Do.
Monday, 5th May	Do.	Elementary.	7 a.m. ..	14	Do.	Do.
	Surveying and Levelling	Intermediate.	2 p.m. ..	1	Do.	Do.
Tuesday, 6th May	Do.	Elementary.	8-30 a.m.	2	Do.	Do.
		Intermediate	8-30 a.m.	4	Do.	Do.

(a) Clerk and Team Engineer. (d) Assistant Engineer, Town West subdivision, Trivandrum.
(e) Assistant Engineer, Northern subdivision, Bezwada.

Days with dates.	Subjects.	Grade of examination.	Hour of commencement of examination.	Approximate number of candidates to be examined.	Place of examination.	Examiners.

I.—CIVIL ENGINEERING AND MECHANICAL ENGINEERING—*cont.*

(6) FOR GUNTUR, BEZWADA, KISTNAGIRI AND ERNADA CANDIDATES—*cont.*

At Bezwada—cont.

1919. Wednesday, 7th May.	Steam and the Steam Engine.	Intermediate.	7 a.m. ..	1	Public Works Department Workshops, Bezwada.	M.S.Ry. N. Kesava Rao Avergal, B.A., M.R.A.S. (a)

(7) FOR TINNEVELLY CANDIDATES,

At Palamcottah.

Monday, 5th May.	Building Materials and Construction.	Elementary.	7 a.m. ..	1	Executive Engineer's Office, Palamcottah	Mr T. P. Dillon (b)
	Hydraulics and Irrigation Works.	Do.	7 a.m. ..	1	Do.	Do.
	Do.	Intermediate.	7 a.m. ..	6	Do.	Do.
	Applied Mechanics ..	Elementary.	8 a.m. ..	1	Do.	Do.
Tuesday, 6th May.	Earthwork and Road-making.	Do.	7 a.m. ..	3	Do.	Do.
	Do.	Intermediate.	7 a.m. ..	1	Do.	Do.
	Bridge-work ..	Elementary.	7 a.m. ..	1	Do.	Do.
	Do. ..	Intermediate.	7 a.m. ..	1	Do.	Do.
	Surveying and Levelling.	Do.	7 a.m. ..	1	Do.	Do.
Wednesday, 7th May.	Do. ..	Advanced ..	7 a.m. ..	1	Do.	Do.
	Mensuration	Elementary.	7 a.m. ..	1	Do.	Do.

(8) FOR PALGHAT, SALEM AND COIMBATORE CANDIDATES,

At Coimbatore.

Thursday, 1st May.	Building Materials and Construction.	Elementary.	7 a.m. ..	1	Superintending Engineer's Office, Coimbatore.	M.R.Ry. V. Sundaram Ayyar Avergal (c)
	Do.	Intermediate.	7 a.m. ..	4	Do.	Do.
Friday, 2nd May	Hydraulics and Irrigation Works.	Do.	7 a.m. ..	6	Do.	Do.
	Do.	Elementary.	7 a.m. ..	1	Do.	Do.
Saturday, 3rd May.	Earthwork and Road-making.	Do.	7 a.m. ..	1	Do.	Do.
	Do.	Intermediate	7 a.m. ..	2	Do.	Do.
Monday, 4th May.	Surveying and Levelling.	Do.	7 a.m. ..	6	Do.	Do.
Tuesday, 5th May.	Mensuration	Elementary	7 a.m. ..	2	Do	Do.
....	Fitter's Work ..	Do.	..	1	St. Joseph's Industrial School, Coimbatore.	Do.

(9) FOR TRICHUR AND ERNAKULAM CANDIDATES,

At Ernakulam.

Monday, 5th May.	Surveying and Levelling.	Elementary.	7 a.m. ..	11	Assistant Engineer's Office, Cochin State, Ernakulam	M.S.Ry. K. Subrahmanya Ayyar Avergal. (d)
Tuesday, 6th May.	Do	Intermediate	7 a.m. ..	1	Do. ..	Do
	Applied Mechanics ..	Do.	7 a.m. ..	1	Do. ..	Do.

(10) FOR NARSAPUR AND MASULIPATAM CANDIDATES,

At Masulipatam.

Monday, 5th May.	Building Materials and Construction.	Intermediate.	7 a.m. ..	1	P.W.D. Subdivisional Officer's quarters, Noble College Road, Masulipatam.	M.R.Ry. M. S. Krishnaswami Ayyangar Avergal. (e)
	Hydraulics and Irrigation Works.	Do.	7 a.m. ..	1	Do.	Do.
	Do.	Elementary	2 p.m. ..	3	Do.	Do
Tuesday, 6th May.	Earthwork and Road-making.	Intermediate	7 a.m. ..	5	Do.	Do.
	Do.	Elementary	7 a.m. ..	6	Do.	Do.
Wednesday, 7th May	Bridge-work	Intermediate	7 a.m. ..	1	Do	Do.
	Do.	Elementary.	7 a.m. ..	1	Do.	Do.
	Mensuration	Do	7 a.m. ..	7	Do.	Do.
Friday, 9th May and Saturday, 10th May.	Surveying and Levelling.	Intermediate	7 a.m. ..	10	Do	Do.

(a) Assistant Engineer, Northern Subdivision, Bezwada.
(b) Executive Engineer, Palamcottah.
(c) Personal Assistant to the Superintending Engineer, Coimbatore.
(d) Assistant Examiner, Cochin State, Ernakulam.
(e) Subdivisional Officer, Southern Subdivision, Masulipatam.

Days with dates.	Subjects.	Grade of examination.	Hour of commencement of examination.	Approximate number of candidates to be examined.	Place of examination.	Examiners.

I.—CIVIL ENGINEERING AND MECHANICAL ENGINEERING—cont.

(10) FOR NARSAPUR AND MASULIPATAM CANDIDATES—cont.

At Masulipatam—cont.

1919.

....	Fitter's Work ..	Intermediate.	..	1	Andhra Jathiya Kalasala, Masulipatam.	M.R.Ry. M. B. Krishnaswami Ayyangar Avlgal. (a)
....	Do. ..	Elementary.	..	6	Do.	Do
....	Carpentry	Do.	..	4	Do.	Do.
....	Do.	Intermediate.	..	2	Do.	Do.

(11) FOR CUDDALORE, TANJORE, PUDUKKOTTAI AND TRICHINOPOLY CANDIDATES.

At Trichinopoly.

Friday, 2nd May	Building Materials and Construction.	Elementary.	8-30 a.m.	13	Executive Engineer's Office, Trichinopoly Division, Trichinopoly.	Mr. W. G. Molesworth. (b)
	Do.	Intermediate.	7 a.m. ..	16	Do.	Do.
Saturday, 3rd May.	Hydraulics and Irrigation Works.	Elementary.	8-30 a.m.	13	Do.	Do.
	Do.	Intermediate	7 a.m. ..	38	Do.	Do.
	Do.	Advanced ..	9-30 a.m.	1	Do.	Do.
Monday, 5th May.	Earthwork and Road-making.	Elementary.	7 a.m. ..	49	Do	Do.
	Do.	Intermediate	8-30 a.m.	24	Do.	Do.
Tuesday, 6th May.	Bridge-work	Elementary.	7 a.m. ..	4	Do.	Do.
	Do.	Intermediate.	7 a.m. ..	7	Do.	Do.
	Applied Mechanics ..	Elementary.	8-30 a.m.	13	Do.	Do.
	Do. ..	Intermediate.	8-30 a.m.	3	Do.	Do.
	Surveying and Levelling.	Elementary.	7 a.m. ..	5	Do.	Do.
	Do.	Advanced ..	7 a.m. ..	13	Do.	Do.
Wednesday, 7th May.	Machine Construction ..	Elementary.	8-30 a.m.	1	Do.	Do.
	Steam and the Steam-engine.	Do.	8-30 a.m.	3	Do.	Do.
Thursday, 8th May.	Surveying and Levelling.	Intermediate.	7 a.m. ..	13	Do.	Do
Friday, 9th May.	Mensuration	Elementary.	7 a.m. ..	74	Do	Do.
....	Fitter's Work ..	Do.	..	6	Do.	Do.

(12) FOR BERHAMPUR, CHICACOLE AND VIZIANAGRAM CANDIDATES.

At Vizianagram.

....	Building Materials and Construction.	Elementary	..	9	....	....
....	Hydraulics and Irrigation Works	Elementary.	..	1	....	....
....	Mensuration	Do.	..	18	....	....
....	Applied Mechanics ..	Do.	..	1	....	....
....	Surveying and Levelling.	Do.	..	3	....	....
....	Do.	Intermediate.	..	4	....	....
....	Earthwork and Road-making	Elementary.	..	3	....	....
....	Do.	Intermediate.	..	1	....	....
....	Bridge-work	Elementary.	..	1	....	....
....	Do.	Intermediate.	..	1	....	....
....	Machine Construction ..	Elementary.	..	1	....	....

(13) FOR VIZAGAPATAM CANDIDATES.

At Vizagapatam.

Monday, 5th May.	Building Materials and Construction.	Elementary.	10 a.m. ..	8	School of Engineering Vizagapatam.	Mr. P. H. England. (c)
Tuesday, 6th May.	Hydraulics and Irrigation Works.	Intermediate	10 a.m. ..	1	Do.	Do.
Monday, 12th May	Mensuration	Elementary.	9 a.m. ..	4	Do.	Do.
Friday, 9th May.	Applied Mechanics ..	Do.	1 p.m. ..	1	Do.	Do.
Saturday, 10th May.	Surveying and Levelling Do.	Do.	7 a.m. ..	3	Do.	Do.
		Intermediate.	7 a.m. ..	1	Do.	Do.
Wednesday, 14th May.	Earthwork and Road-making.	Elementary.	10 a.m. ..	5	Do.	Do.
Thursday, 8th May.	Do.	Intermediate.	10 a.m. ..	1	Do.	Do.
	Bridge-work ..	Do.	10 a.m. ..	1	Do.	Do.

(a) Subdivisional Officer, Southern Subdivision, Masulipatam.
(b) Superintending Engineer, Trichinopoly.
(c) Acting Superintendent, School of Engineering, Vizagapatam.

Days with dates.	Subjects.	Grade of examination.	Hour of commencement of examination.	Approximate number of candidates to be examined.	Place of examination.	Examiners.

I.—CIVIL ENGINEERING AND MECHANICAL ENGINEERING—*contd.*

(14) FOR ANALAPURAM, COCANADA, PERADAIYE AND RAJAHMUNDRY CANDIDATES.

At Dowlaishweram.

1919.						
Monday, 5th May	Building Materials and Construction.	Elementary.	1 p.m. ..	5	Headworks Subdivision office, Dowlaishweram	M. S. Ry. M. Bhaskara Ayyar Avergal (a).
	Do.	Intermediate.	2 p.m. ..	3	Do.	Do.
Tuesday, 6th May.	Hydraulics and Irrigation Works.	Elementary.	2 p.m. ..	2	Do.	Do.
	Do.	Intermediate	2 p.m. ..	1	Do.	Do.
Wednesday, 7th May.	Bridge-Work ..	Elementary.	2 p.m. ..	6	Do.	Do.
	Earthwork and Road-making.	Do.	2 p.m. ..	7	Do.	Do.
	Do.	Intermediate.	2 p.m. ..	3	Do.	Do.
Thursday, 8th May.	Surveying and Levelling.	Do.	8 a.m. ..	3	Do.	Do.
	Do.	Advanced	8 a.m. ..	3	Do.	Do.
	Do.	Elementary.	8 a.m. ..	5	Do.	Do.
Friday, 9th May.	Applied Mechanics ..	Elementary	2 p.m. ..	1	do	Do.
	Mensuration	Do.	2 p.m. ..	16	Do.	Do.
	Do. ..	Intermediate.	2 p.m. ..	1	Do.	Do.
	Machine Construction..	Elementary	2 p.m. ..	1	Do.	Do.
	Do. ..	Intermediate.	2 p.m. ..	1	Do.	Do.
Saturday, 10th May.	Steam and the Steam Engine.	Do.	2 p.m. ..	1	Do.	Do.
	Do.	Do.	2 p.m ..	1	Do.	Do.
	Carpentry	Elementary	..	1	....	....
	Do.	Intermediate.	..	3	.. ..	..
....	Fitter's Work ..	Do.	..	1	....	....
	Do. ..	Elementary.	..	5	....	....

(15) FOR NAZARETH CANDIDATES.

At Nazareth.

	Carpentry	Elementary.	..	5	....	....
	Do.	Intermediate.	..	1	.. ..	....
	Fitter's Work ..	Elementary.	..	1	....	....

II.—ELECTRICAL ENGINEERING.

(1) FOR VIZIANAGRAM, CUDDALORE AND MADRAS CANDIDATES.

At Madras.

Thursday, 10th April	Electric Lighting and Transmission of Power.	Intermediate	8-30 a.m. ..	3	College of Engineering, Chepauk.	Mr. H. B. Patchett (b) and the Rev. A. Moffat (c).
Saturday, 12th April.	Practical Telegraphy ..	Elementary.	11 a.m. ..	3	Central Telegraph Office, Madras, E.	Mr. J. G. Lushington (c) and the Rev. A. Moffat (c)
	Do. ..	Intermediate.	11 a.m. ..	3	Do.	Do.

(2) FOR TANJORE, AND TRICHINOPOLY CANDIDATES.

At Trichinopoly.

Monday, 5th May and Tuesday, 6th May.	Practical Telegraphy ..	Elementary	10 a.m. ..	25	St. John's European High School, Trichinopoly.	Mr. J. G. Lushington (c).
Wednesday, 7th May	Do. ..	Intermediate.	10 a.m. ..	4	Do.	Do.
	Do. ..	Advanced ..	10 a.m. ..	1	Do.	Do.

III.—PHYSICAL SCIENCE, BIOLOGY AND AGRICULTURE.

(1) FOR CHINGLEPUT, CHITTOOR, VELLORE, SALEM AND MADRAS CANDIDATES.

Vide column 6.

Friday, 11th April.	Electricity and Magnetism.	Elementary.	9 p.m. ..	3	Madras Christian College, Madras.	The Rev. A. Moffat (c)
	Do.	Intermediate	11 a.m. ..	6	Do.	Do.
	Physiography ..	Do	9 p.m ..	3	Do.	Do.
	Photography ..	Do.	1 p.m. ..	1	Do.	Do.

(a) Supervisor, P.W.D., Dowlaishweram.
(b) College of Engineering, Chepauk.
(c) Technical Deputy Superintendent, Government Central Telegraph Office, Madras.
(d) 'Penaly,' Egmore.

Days with dates.	Subjects.	Grade of examination.	Hour of commencement of examination.	Approximate number of candidates to be examined.	Place of examination.	Examiners.

(II.—PHYSICAL SCIENCE, BIOLOGY AND AGRICULTURE—*cont.*

(1) FOR CHINGLEPUT, CHITTOOR, VELLORE, SALEM AND MADRAS CANDIDATES—*cont.*

Vide column 6—*cont.*

Days with dates.	Subjects.	Grade of examination.	Hour of commencement of examination.	Approximate number of candidates to be examined.	Place of examination.	Examiners.
1913.						
Tuesday, 15th April.	Inorganic Chemistry ..	Elementary	7 a.m. ..	4	The King Institute, Guindy (near Madras).	Dr. M. Knowa Pal (a) and the Rev. A. Mallal.
	Do. ..	Intermediate.	7 a.m. ..	3	Do.	Do.
	Do. ..	Advanced	7 a.m. ..	1	Do.	Do.
	Physiography ..	Elementary.	7 a.m. ..	1	Do	Do.
	General Zoology ..	Intermediate.	10 a.m. ..	1	Presidency College, Madras.	Mr. P. F. Fyson, B.A., F.L.S. (b) and M.R.Ry. T. Sitapati Avergal, B.A. & A. (c).
Monday, 21st April.	Botany	Do	10 a.m. ..	1	Do.	Do.
	Do.	Elementary.	10 a.m. ..	2	Do.	Do.
	Agriculture	Elementary.	7 a.m. ..	9	The King Institute, Guindy, (near Madras).	M.R.Ry. M. Rajamanickam Ayyar Avergal (c).
Saturday, 3rd May.	Do.	Intermediate.	8-30 a.m.	2	Do.	Do.

(2) FOR ELLORE CANDIDATES,

At Ellore.

Days with dates.	Subjects.	Grade of examination.	Hour of commencement of examination.	Approximate number of candidates to be examined.	Place of examination.	Examiners.
Tuesday, 8th and Wednesday, 9th May.	Physiography ..	Elementary.	7 a.m. ..	1	Government Training School, Ellore.	M.R.Ry. B. V. Narayana Rao Avergal (d).
	Do. ..	Intermediate	7 a.m. ..	1	Do.	Do.
	Animal Physiology ..	Elementary.	7 a.m. ..	2	Do.	Do.
	Botany	Do.	7 a.m. ..	24	Do.	Do.
	Do.	Intermediate.	7 a.m. ..	1	Do.	Do.
	Agriculture	Do.	7 a.m. ..	2	Do.	Do.
	Do. ..	Elementary	7 a.m. ..	21	Do.	Do.

(3) FOR BEZWADA CANDIDATES,

At Bezwada.

Days with dates.	Subjects.	Grade of examination.	Hour of commencement of examination.	Approximate number of candidates to be examined.	Place of examination.	Examiners.
Thursday, 8th May.	Inorganic Chemistry ..	Elementary	7 a.m. ..	6	G.M.S. High School, Bezwada.	M.R.Ry. B. V. Narayana Rao Avergal (d).
	Physiography ..	Do.	7 a.m. ..	17	Do.	Do.
	Animal Physiology ..	Do.	7 a.m. ..	3	Do.	Do.
	Botany	Do	7 a.m. ..	10	Do.	Do.
	Agriculture	Do.	7 a.m. ..	4	Do.	Do.

(4) FOR NELLORE CANDIDATES,

At Nellore.

Days with dates.	Subjects.	Grade of examination.	Hour of commencement of examination.	Approximate number of candidates to be examined.	Place of examination.	Examiners.
Friday, 9th May.	Animal Physiology ..	Elementary	7-30 a.m.	12	Government Training School, Nellore.	M.R.Ry. B. V. Narayana Rao Avergal (d).
	Physiography ..	Do.	7-30 a.m.	1	Do.	Do.
	Do. ..	Intermediate.	7-30 a.m.	3	Do.	Do.
	Botany	Elementary.	7-30 a.m.	6	Do.	Do.
	Do.	Intermediate.	7-30 a.m.	2	Do.	Do.
	Agriculture	Elementary.	7-30 a.m.	8	Do.	Do.

(5) FOR GUNTUR CANDIDATES,

At Guntur.

Days with dates.	Subjects.	Grade of examination.	Hour of commencement of examination.	Approximate number of candidates to be examined.	Place of examination.	Examiners.
Monday, 5th May.	Physiography ..	Elementary.	10 a.m. ..	3	Government Training School, Guntur.	M.R.Ry. B. V. Narayana Rao Avergal (d).
	Do. ..	Intermediate.	10 a.m. ..	1	Do.	Do.
	Animal Physiology ..	Elementary.	10 a.m. ..	7	Do.	Do.
	Botany	Do.	10 a.m. ..	6	Do.	Do.
	Do.	Intermediate.	10 a.m. ..	1	Do.	Do.
	Agriculture	Do	10 a.m. ..	1	Do.	Do.
	Do.	Elementary.	10 a.m. ..	11	Do.	Do.

(6) FOR GUMSALA CANDIDATES,

At Gumsala.

Days with dates.	Subjects.	Grade of examination.	Hour of commencement of examination.	Approximate number of candidates to be examined.	Place of examination.	Examiners.
Saturday, 10th May.	Physiography ..	Elementary.	7 a.m. ..	6	Board School, Gumsala.	M.R.Ry. B. V. Narayana Rao Avergal (d).
	Animal Physiology ..	Do.	7 a.m. ..	6	Do.	Do.
	Botany	Do.	7 a.m. ..	17	Do.	Do.
	Agriculture	Do.	7 a.m. ..	14	Do.	Do.

(a) King Institute, Guindy (near Madras).
(b) Retired, Bengal Civil Service.
(c) Gokulam, Tirukkoyilur, Mysore.
(d) Personal Assistant to the Assistant Inspector of Schools, Kurnool.

Days with dates.	Subjects.	Grade of examination.	Hour of commencement of examination.	Approximate number of candidates to be examined.	Place of examination.	Examiners.

III.—PHYSICAL SCIENCE, BIOLOGY AND AGRICULTURE—*contd.*

(7) FOR KURNOOL CANDIDATES,

At Kurnool.

1919.

Wednesday, 16th April.	Animal Physiology ..	Elementary.	7 a.m. ..	4	Government Training School, Kurnool.	M.R.Ry. B. V. Narayana Rao Avargal (*d*).
	Physiography ..	Do	7 a.m. ..	1	Do.	Do.
	Do. ..	Intermediate.	7 a.m. ..	2	Do.	Do.
	Botany	Elementary	7 a.m. ..	10	Do.	Do.
	Do.	Intermediate.	7 a.m. ..	2	Do.	Do.
	Agriculture	Elementary.	7 a.m. ..	1	Do.	Do.
	Do.	Intermediate.	7 a.m. ..	1	Do.	Do.

(8) FOR BELLARY CANDIDATES,

At Bellary.

Saturday, 26th April.	Physiography ..	Elementary.	7 a.m. ..	1	Government Training School, Bellary.	M.R.Ry. B. V. Narayana Rao Avargal (*d*).
	Animal Physiology ..	Do.	7 a.m. ..	1	Do.	Do.
	Botany	Do.	7 a.m. ..	15	Do.	Do.
	Agriculture	Do.	7 a.m. ..	1	Do.	Do.

(9) FOR BANGALORE AND VELLORE CANDIDATES,

At Vellore.

Thursday, 1st May.	Physiography ..	Elementary.	7 a.m. ..	1	Voorhee's College Vellore.	M.R.Ry. D. Venkatarama-yya Garu (*e*).
	Animal Physiology ..	Do.	7 a.m. ..	14	Do.	Do.
	Botany	Do	7 a.m. ..	23	Do.	Do.
	Do.	Intermediate.	7 a.m. ..	1	Do.	Do.

(10) FOR CUDDAPAH AND CHITTOOR CANDIDATES,

At Chittoor.

Friday, 2nd May.	Physiography ..	Elementary.	7 a.m. ..	1	Government Training School, Chittoor.	M.R.Ry. D. Venkatarama-yya Garu (*e*).
	Do. ..	Intermediate	7 a.m. ..	1	Do.	Do.
	Animal Physiology ..	Elementary.	7 a.m. ..	10	Do.	Do.
	Botany	Do	7 a.m. ..	13	Do.	Do.
	Do.	Intermediate.	7 a.m. ..	4	Do.	Do.
	Agriculture	Elementary.	7 a.m. ..	13	Do.	Do.

(11) FOR TRIVANDRUM AND TINNEVELLY CANDIDATES,

At Tinnevelly.

Friday, 2nd May	Animal Physiology ..	Elementary.	7 a.m. ..	1	Government Training School, Tinnevelly.	M.R.Ry. M. Sadagopa Achariyar Avargal, L. Ag. (*b*).
	Botany	Do.	7 a.m. ..	14	Do	Do.
	Do. ..	Intermediate.	7 a.m. ..	1	Do	Do

(12) FOR TRICHINOPOLY, KUMBAKONAM, NEGAPATAM, CUDDALORE AND TANJORE CANDIDATES,

At Tanjore.

Monday, 5th May.	Animal Physiology ..	Elementary.	7 30 a.m	2	Government Training School, Tanjore.	M.R.Ry. M. Sadagopa Achariyar Avargal, L. Ag. (*b*).
	Physiography ..	Do.	7-30 a.m.	2	Do.	Do.
	Botany	Do.	7-30 a.m.	16	Do.	Do.
	Do.	Intermediate.	7 30 a.m.	3	Do.	Do.
	Agriculture	Elementary.	7 30 a.m.	1	Do.	Do.
	Do.	Intermediate.	7 30 a.m.	1	Do.	Do.

(13) FOR MADURA CANDIDATES,

At Madura.

Saturday, 3rd May.	Animal Physiology ..	Elementary	7 a.m. ..	5	Government Technical Institute, Madura	M.R.Ry. K. Rama Rao Avargal (*c*).
	Botany	Do.	7 a.m. ..	14	Do.	Do.
	Do.	Intermediate.	7 a.m. ..	7	Do.	Do.
	Agriculture	Do.	7 a.m. ..	1	Do	Do.
	Do.	Elementary.	7 a.m. ..	7	Do.	Do.

(*a*) Agricultural Assistant, Government Training School, Eluru.
(*b*) Do. do. Pudukkottai.
(*c*) Do. do. Tinnevelly.
(*d*) Personal Assistant to the Assistant Inspector of Schools Kurnool.

Days with dates.	Subjects.	Grade of examination.	Hour of commencement of examination.	Approximate number of candidates to be examined.	Place of examination.	Examiners.

III.—PHYSICAL SCIENCE, BIOLOGY AND AGRICULTURE—*contd.*

(14) FOR KUMBAKONAM, CHIDAMBARAM, CALICUT AND TRICHINOPOLY.

At Trichinopoly.

1918.

Monday, 6th May.	Electricity and Magnetism.	Elementary.	10 a.m.	2	S.P.G. College, Trichinopoly.	M.R.Ry. S. S. Tyagu Rao Avargal B.A., L.T. (a).
	Do.	Intermediate.	2 p.m. ..	1	Do.	Do.
Tuesday, 6th May.	Do.	Advanced ..	10 a.m. ..	1	Do.	Do.
	Inorganic Chemistry ..	Intermediate	4 p.m. ..	1	Do.	Do.
Wednesday, 7th May.	Physiography ..	Intermediate.	10 a.m. ..	2	Do.	Do.

(15) FOR AMALAPURAM CANDIDATES,

At Amalapuram.

Wednesday, 30th April.	Animal Physiology ..	Elementary.	7 a.m. ..	8	Board High School, Amalapuram.	M.R.Ry. K. Mangaraja Garu, L. Ag. (b).
	Physiography ..	Do.	7 a.m. ..	2	Do.	Do.
	Botany	Do.	7 a.m. ..	2	Do	Do.
	Agriculture	Do.	7 a.m. ..	10	Do.	Do.

(16) FOR PEDDAPUR AND COCANADA CANDIDATES,

At Cocanada.

Friday, 3rd May.	Animal Physiology ..	Elementary.	7 a.m. ..	8	P. R. College, Cocanada.	M.R.Ry. K. Mangaraja Garu, L. Ag. (b).
	Physiography ..	Do.	7 a.m. ..	2	Do.	Do.
	Botany	Do.	7 a.m. ..	11	Do	Do.
	Do.	Do.	7 a.m. ..	1	Do.	Do.
	Agriculture	Do.	7 a.m. ..	4	Do	Do.

(17) FOR ELURU (ELECTRICITY AND MAGNETISM) AND RAJAHMUNDRY CANDIDATES,

At Rajahmundry.

Friday, 3rd May.	Electricity and Magnetism.	Elementary.	7 a.m. ..	1	Government Arts College, Rajahmundry.	M.R.Ry. V. Viswanatha Sarma Garu, M.A. (c).
	Physiography ..	Do	7 a.m. ..	5	Do	Do.
	Do.	Intermediate.	7 a.m. ..	1	Do.	Do.
	Animal Physiology ..	Elementary.	7 a.m. ..	15	Do	Do.
Saturday, 4th May.	Botany	Do.	7 a.m. ..	24	Government Higher Elementary Training School, Rajahmundry	M.R.Ry. K. Mangaraja Garu, L. Ag. (b).
	Do.	Intermediate.	7 a.m. ..	5	Do.	Do.
	Agriculture	Elementary.	7 a.m. ..	33	Do.	Do.
	Do.	Intermediate.	7 a.m. ..	5	Do.	Do.

(18) FOR VIZIANAGRAM AND VIZAGAPATAM CANDIDATES.

At Vizagapatam.

Monday, 6th May.	Animal Physiology ..	Elementary.	7 a.m. ..	21	Government Training School, Vizagapatam.	M.R.Ry. K. Mangaraja Garu, L. Ag. (b).
	Botany	Elementary.	7 a.m. ..	8	Do.	Do
	Agriculture	Intermediate.	7 a.m. ..	2	Do.	Do.
	Do.	Elementary.	7 a.m. ..	3	Do.	Do

(19) FOR CHICACOLE CANDIDATES,

At Chicacole

Wednesday, 7th May.	Physiography ..	Elementary.	7 a.m. ..	8	Government Training School, Chicacole.	M.R.Ry. K. Mangaraja Garu, L. Ag. (b).
	Botany	Do	7 a.m. ..	9	Do	Do
	Do.	Intermediate.	7 a.m. ..	2	Do.	Do.
	Agriculture	Elementary.	7 a.m. ..	5	Do	Do.
	Do.	Intermediate.	7 a.m. ..	2	Do.	Do.

(a) Professor, S.P.G. College, Trichinopoly.
(b) Agricultural Assistant, Government Training School, Mulleru.
(c) Assistant Lecturer, Government Arts College, Rajahmundry.

Days with date.	Subjects.	Grade of examination.	Hour of commencement of examination	Approximate number of candidates to be examined	Place of examination.	Examiners.

III.—PHYSICAL SCIENCE, BIOLOGY AND AGRICULTURE—*cont.*

(20) *For* BERHAMPUR CANDIDATES,

At Berhampur.

1919	Physiography ..	Elementary.	7 a.m. ..	3	Government Training School, Berhampur.	M.R.Ry. K. Mangaraja Garu, L. Ag.(c).
Thursday, 8th May.	Animal Physiology ..	Do.	7 a.m. ..	6	Do.	Do.
	Botany	Do.	7 a.m. ..	11	Do.	Do.
	Do.	Intermediate.	7 a.m. ..	6	Do.	Do.
	Agriculture	Elementary.	7 a.m. ..	4	Do.	Do.

(21) *For* NARSAPUR AND BHIMAVARAM CANDIDATES,

At Bhimavaram.

	Physiography ..	Elementary.	7 a.m. ..	8	Board Elementary School, Bhimavaram.	M.R.Ry. K. Mangaraja Garu, L. Ag.(c).
Monday 12th May	Animal Physiology ..	Do.	7 a.m. ..	14	Do.	Do.
	Botany ..	Do.	7 a.m. ..	30	Do.	Do.
	Do.	Intermediate.	7 a.m. ..	1	Do.	Do.
	Agriculture ..	Elementary.	7 a.m. ..	13	Do.	Do.

(c) Agricultural Assistant, Government Training School, Nellore.

(By order)

Office of the Commr. for Govt. Examinations, Madras, 15th April 1919.

D. A. HOBDAY, *Secretary.*

SECONDARY SCHOOL-LEAVING CERTIFICATES.

CANCELMENT OF A CERTIFICATE.

It is hereby notified that the Secondary School-Leaving Certificate No. 7075-A of Chamarti Sitaramamurti has been cancelled, as unauthenticated alterations have been found in it.

(By order)

Office of the Commr. for Govt. Examinations, Madras, 10th April 1919.

D. A. HOBDAY, *Secretary, School-Leaving Certificate Board.*

GOVERNMENT EXAMINATIONS.

SPECIAL EXAMINATION UNDER THE SECONDARY SCHOOL-LEAVING CERTIFICATE BOARD FOR THE BENEFIT OF TEACHERS WHO HAVE FAILED IN THE MATRICULATION OR THE UPPER SECONDARY EXAMINATION AND ARE DESIROUS OF BEING ADMITTED *FOR* SECONDARY GRADE TRAINING—MARCH 1920.

NOTICE.

History of India and Geography.—The syllabuses for these subjects in connexion with the Special Examination for the benefit of teachers referred to above are those prescribed for the Matriculation Examination of the Madras University and published at pages 135 and 401 *et seq.* of volume I of the Madras University Calendar for 1918.

History of India.—Modern India is the *special* period prescribed for the examination of March 1920.

Note.—Acquaintance with the History of India in outline is also required.

Office of the Commr. for Govt. Examinations, Madras, 16th April 1919.

B 4

GOVERNMENT TECHNICAL EXAMINATIONS—APRIL 1919.

Candidates for the ensuing Government Technical Examinations are informed that they must bring their drawing instruments with them for those subjects which require plans to be copied, or scales and diagrams to be drawn. The drawing paper required will be supplied to them at the examination.

Candidates in *Surveying and Levelling* (*Advanced grade only*) will be allowed to bring with them their mathematical tables for use in the examination.

Candidates in Carpentry, Fitter's work and any other subject, the practical examination in which requires the use of tools, etc., must bring their own tools, etc., with them.

Candidates in Book-keeping, Commercial Geography, Shorthand and Type-writing will be expected to bring with them for use in the examination hall their own rulers, erasers, knives, pencils and pens.

Candidates for examination in the subjects under "Commerce" will be allowed also to bring with them ink of two or more colours (other than black ink) for map-drawing, drawing lines in Book-keeping, etc.

Candidates in shorthand will be allowed to transcribe their shorthand notes with a type-writer. They will not be supplied with any "thick" paper for the purpose, but will be allowed to bring with them their own "thick" paper, if they wish to use such paper. The use of carbon paper will on no account be allowed in transcribing the shorthand notes with a type-writer. If the machine used by a candidate, however, goes out of order, an extra time will be given to him to compensate for loss of time while the machine is out of order and being put right.

Candidates in type-writing will have to bring their own type-writers also and the necessary carbon paper with them and must specify clearly on their answer papers the particular kind of machine used by them as, otherwise, their answer papers will not be valued.

TABLE SHOWING THE ORDER OF TIME AND SUBJECTS ACCORDING TO WHICH THE WRITTEN EXAMINATION WILL BE CONDUCTED.

N.B.—The examination will begin each day in the forenoon at 10 a.m., and in the afternoon at 2 p.m., except in the case of the examinations on the 23rd and 24th April for which the arrangement is different as shown in the time-table.

[The figures under the letters E, I, S and A in the third column show the duration of the question papers for the respective grades.]

Days.	Time.	Subjects.
1919.		
Wednesday, 23rd April ..	7 a.m. (a).	Surveying and Levelling (E.I.A.*). 2 2 3
	11 a.m. (c).	Machine Drawing (E. I. A.). 3 4½ 6
	12-10 p.m. (f)	Type-writing (E.). ½+1½
Thursday, 24th April ..	7 a.m. (a).	Surveying and Levelling (A.§). 3
	9 a.m. (a).	Applied Mechanics (A.) 3
	10-40 a.m. (f)	Type-writing (I.). ½+2
	1-10 p.m. (f).	Type-writing (A.). ½+2½
	12 noon (a).	Bridge-work (E. I.). 2+1½ 3+2
Friday, 25th April ..	Forenoon ..	Applied Mechanics (E.I.A.); Practical Telegraphy (E.I.A.); Photography (I.); Shorthand—English or Vernacular (A.—vide time-table on the next page). 2 2 3 3 2 3
	Afternoon ..	Applied Mechanics (E.I.A.); Practical Telegraphy (I.A.); Shorthand—English or Vernacular (E.—vide time-table on the next page). 2 2 3 3 2 3
Saturday, 26th April ..	Forenoon ..	Earthwork and Road-making (E.I.); Heat (I.); Shorthand—English or Vernacular (A.—vide time-table on the next page). 2 3 3
	Afternoon ..	Mensuration (E.I.); Light (I.); Shorthand—English or Vernacular (I.A. —vide time-table on the next page). 3 3 3
Monday, 28th April ..	Forenoon ..	Hydraulics and Irrigation Works (E.I.A.); Carpentry (I.); Book-keeping (E.I.A.); Electricity and Magnetism (E.I.A.). 2 2 3 2 2 3 2 3 3
	Afternoon ..	Hydraulics and Irrigation Works (E.I.A.), Fitter's work (I.); Book-keeping (I.A.); Electricity and Magnetism (A.); Organic Chemistry (I.A.). 2 2 3 3 3 3 3
Tuesday, 29th April ..	Forenoon ..	Building Materials and Construction (E. I.A.*); Machine Construction (E.I.); Inorganic Chemistry (E. I.S.A.); Tobacco (I.); Theory and Practice of Commerce (E. I.A.). 1½+3½ 2 3 2 2 3 3 3 3 3
	Afternoon ..	Building Materials and Construction (I.A.†); Machine Construction (E.I.); Inorganic Chemistry (A.); Physiography (E.I.); Theory and Practice of Commerce (I.A.). 2 2 3 2 3 3

Vide footnotes on the next page.

Days.	Time.	Subjects.
1919.		
Wednesday, 30th April ..	Forenoon ..	Building Materials and Construction (A.§); Practical Plane and Solid Geometry (E I A.); Electric Lighting and Transmission of Power (I.A.); Agriculture (E.I.); Banking (E I.).
	Afternoon ..	Building Drawing and Estimating (E.I*A.*); Practical Plane and Solid Geometry (A.‡); Steam and Steam-engines (E I A.); Electric Lighting and Transmission of Power (I.A.); Botany (E I.A.); Economic Entomology (I.); Commercial Geography (A.).
Thursday, 1st May ..	Forenoon ..	Building Drawing and Estimating (E I §A §); Steam and the Steam-engines (E I A.); Electro Metallurgy (I.A.); Metallurgy (A.); Geology (I.); General Botany (I.S.); Hygiene (E.); Materia Medica (I.); Horticulture (I.); Veterinary Science (E.A.—First stage or Third stage); Commercial Geography (E. I.A.); Annuities and Life Insurance (I.).
	Afternoon ..	Building Drawing and Estimating (I.§A §), Steam and the Steam-engines (A.‡); Metallurgy (A.); Mineralogy (I.); Animal Physiology (E.); Veterinary Science (A.—Second stage or Third stage); Commercial Geography (I.A.); Annuities and Life Insurance (I.).

E. = Elementary. I = Intermediate. A. = Advanced. S. = Special.

* Second paper † Second paper continued ‡ The same paper continued. § First paper. ‖ First paper continued.

(a) Hour of commencement of examination.

(b) No candidate in Type-writing coming after this hour will be admitted to the examination hall, although the examination itself may not take place until after 20 minutes from that hour. The Elementary, Intermediate and Advanced examinations in this subject will commence at 7-40 a.m., 8 a.m. and 10 a.m., respectively, if the candidates have to be examined in batches.

Note.—The dates and hours fixed for the Elementary examination in Carpentry and in Fitter's work and for the examinations in Practical Pharmacy, Special Laboratory course and Practical Dispensing will be notified separately along with the dates and hours fixed for the Oral and Practical examinations in the other subjects.

SHORTHAND (ENGLISH OR VERNACULAR) EXAMINATIONS.

Hour.	Grade.	Paper.	Subject.
Friday, 25th April 1919.			
10-30 a.m. to 10-35 a.m.	Advanced ..	First paper ..	Dictation
10-35 a.m. to 1 p.m. (a) ..	Do. ..	Do. ..	Transcription of the same.
2-15 p.m. to 2-20 p.m. ..	Elementary ..	Do. ..	Dictation.
2-20 p.m. to 4 p.m. ..	Do. ..	Do. ..	Transcription of the same.
4-5 p.m. to 5-0 p.m. ..	Do. ..	Second paper ..	Paper on principles.
Saturday, 26th April 1919.			
10-30 a.m. to 10-35 a.m. ..	Intermediate ..	First paper ..	Dictation.
10-35 a.m. to 12-15 p.m. ..	Do. ..	Do. ..	Transcription of the same.
10-45 a.m. to 1-45 p.m. ..	Advanced	Second paper ..	Dictation and Elaboration of notes.
2 p.m. to 4 p.m. ..	Intermediate ..	Do. ..	Do.
2-40 p.m. to 5 p.m. ..	Advanced	Third paper ..	Dictation.
3 p.m. to 5 p.m. ..	Do.	Do ..	Continuation of the same.
4-5 p.m. to 5-5 p.m. ..	Intermediate ..	Do. ..	Paper on principles.

(a) 10-30 a.m. to 1-15 p.m. in the case of Vernacular Shorthand.

Attention is drawn to the following rules :—

1. No candidate will be allowed to enter the examination room unless he wears a clean and decent dress, and in all cases where good manners require it, a suitable covering for the head nor will he be allowed to keep his shoes on unless they are shoes of English pattern, and socks and trousers are worn also.

No candidate suffering from any contagious disease will be admitted to the examination room.

2. No candidate will be allowed to quit the examination room on any day until the expiration of half an hour from the time fixed for the commencement of the examination, and candidates arriving after the expiration of that half hour will not be admitted.

3. No candidate will be allowed to re-enter the examination room during the hours of examination after once quitting it, nor to leave the room without finally giving up his answer papers.

4. Any candidate detected in speaking to, or in any way communicating with, any other candidate will be at once removed from the room and the circumstance reported to the Commissioner.

5. Any candidate who does not behave properly towards the Chief and Assistant Superintendents of the examination or is suspected of having had recourse to malpractice of any kind is liable to have his examination invalidated and also to be debarred from appearing again for any of the examinations under the control of the Commissioner for such term of years as the Commissioner may think fit; or, *if the Commissioner is not satisfied for any reason whatever as to the trustworthiness of his results* he may be required to undergo a re-examination at some future date to be fixed by the Commissioner in any one or more of the subjects of the examination for which he appeared, his success or failure being determined on the results of such re-examination.

6. *No candidate will, on any account, be allowed to take into the examination room ink, slates, books, valid sheets, manuscripts or papers of any kind* Any one detected in the violation of this rule or having recourse to any unfair practices, will be removed from the room, and the occurrence reported to the Commissioner. The use of mathematical instruments for drawing figures or ruling lines will, however, be allowed.

7. Candidates whose names are not in the printed list furnished to the Superintendents must submit a written declaration through the Superintendents giving full particulars in regard to themselves including their address and furnish such evidence as may be possible of their having applied for admission to the examination at the proper time and paid the prescribed fees. The answer papers of such candidates will not be valued unless it is clear that the omission of their names is due to no fault of theirs.

8. Candidates choosing to change their place of examination without previous permission, or appearing at any centre other than the one at which they ought to have appeared according to the notice published in the Gazette, must not expect to have their papers valued or their results published. In all cases where permission has been granted, the memorandum or letter permitting the change should be produced for the satisfaction of the Superintendents.

9. A candidate having completed his paper will rise from his seat and remain standing until the Superintendent takes his answer papers. Any candidate wishing to ask any question of the Superintendent will pursue the same course, but will on no account leave his place.

10. Any answer papers, or any work in Carpentry, Fitter's work, etc., sent up without the candidate's name and number affixed will not be valued The answer papers and drawings should be stitched or pinned together at the upper left hand corner, and the whole folded in two, lengthwise (not crosswise into four). The place of examination and the name and number should be written out clearly by the candidate on the top right-hand side of the first page of the answer paper, as well as on the top of the paper after it is folded

11. Candidates are forbidden to note down the answers to any question on the question paper itself; they will not be allowed to take any papers, except their question papers, out of the examination room.

12. Candidates are forbidden to tear up papers, or to throw ink or papers on the floor. All "spoilt copies, etc.," should be left on the desk where the candidate has been writing.

Office of the Commr. for Govt. Examinations,
Madras, 7th April 1919.

PUBLIC EXAMINATION AT THE END OF THE ADVANCED COURSE OF STUDIES IN SANSKRIT SCHOOLS—APRIL 1919.

NOTICE.

The examination will be conducted in the order of time and subjects shown in the subjoined table:—

Days and dates. 1919.	Hours.	Subjects.
Monday, 28th April ..	10 a.m. to 1 p.m.	.. Sahitya and Elementary Grammar.
	2 p.m. to 5 p.m.	.. Vernacular Composition
Tuesday, 29th April ..	10 a.m. to 1 p.m.	.. English Language, Grammar and Idiom.
	2 p.m. to 5 p.m.	.. Advanced Grammar.
Wednesday, 30th April ..	10 a.m. to 1 p.m.	.. Essay in Sanskrit.
	2 p.m. to 5 p.m.	.. Prescribed Prakaranas of Nyaya and Mimamsa.

2. The place of examination at each centre will be notified to Heads of Institutions and private candidates in due course.

3. Candidates are informed that a copy of the nominal list will be posted at the entrance to the examination hall a day or two before the examination and that they will be expected to learn their register numbers from this list.

4. Attention is drawn to the following rules:—

(1) No candidate will be allowed to enter the examination room unless he wears a clean dress.

No candidate suffering from any contagious disease will be admitted to the examination room.

(2) No candidate will be allowed to quit the examination room on any day until the expiration of half an hour from the time fixed for the commencement of the examination, and candidates arriving after the expiration of that half hour will not be admitted.

(3) No candidate will be allowed to re-enter the examination room during the hours of examination after once quitting it, nor to leave the room without finally giving up his answer papers.

(4) Any candidate detected in speaking to, or in any way communicating with, any other candidate will be at once removed from the room, and the circumstance reported to the Commissioner.

(5) *Any candidate who does not behave properly towards the Chief and Assistant Superintendents or is convicted of having had recourse to malpractices of any kind is liable to have his examination invalidated and can be debarred from appearing again for any of the examinations under the control of the Commissioner for such term of years as the Commissioner may think fit, or, if the Commissioner is not satisfied for any reason whatever as to the trustworthiness of his results, he may be required to undergo a re-examination at some future date to be fixed by the Commissioner in any one or more of the subjects of the examination for which he appeared, his success or failure being determined on the results of such re-examination.*

(6) *No candidate will, on any account, be allowed to take into the examination room books, manuscripts or papers of any kind.* Anyone detected in the violation of this rule, or having recourse to any unfair practices will be removed from the room and the occurrence reported to the Commissioner.

(7) Candidates whose names are not in the printed list furnished to the Superintendent must submit a written declaration through the Superintendent, giving full particulars in regard to themselves *including their address* and furnish such evidence as may be possible of their having applied for admission to the examination The answer papers of such candidates will not be valued unless it is clear that the omission of their names is due to no fault of theirs.

(8) A candidate having completed his paper will rise from his seat and remain standing until the Superintendent takes his answer papers. Any candidate wishing to ask any question of the Superintendent will peruse the same course, but will on no account leave his place.

(9) Any answer paper sent up without the candidate's name and number affixed will not be valued.

(10) Candidates are forbidden to tear up papers or to throw ink or papers on the floor. All 'spoilt copies, etc.,' should be left on the desk where the candidate has been writing.

(11) Candidates are forbidden to note down the answer to any question on the question paper itself; they will not be allowed to take any papers except their question papers out of the examination room.

Office of the Commr. for Govt. Examinations,
Madras, 10th April 1919.

GOVERNMENT TECHNICAL EXAMINATIONS—APRIL 1919.

I.—NOTICE TO MUFASSAL CANDIDATES.

Candidates in the mufassal are informed that a copy of the nominal list will be posted at the entrance to the examination hall at each station two days before the examination and that they will be expected to learn their register numbers from this list. For any further information regarding the examination, they should apply to the Chief Superintendents of the written examination. The addresses of the Chief Superintendents at the various mufassal stations are given below:—

Stations.	Chief Superintendents.
Amalapuram	Headmaster, Board High School, Amalapuram.
Bangalore	Headmaster, R.B.A.N.M.'s High School, Bangalore.
Bellary	Headmaster, Government Training School, Bellary.
Berhampur	Headmaster, Government Training School, Berhampur.
Bezwada	Headmaster, C.M.S. High School, Bezwada.
Bhadrachalam ..	Headmaster, Government Incomplete Secondary School, Bhadrachalam.
Bhimavaram	Sub-Assistant Inspector of Schools, Bhimavaram Range.

N.B.—The examinations at Bhimavaram will be held in the Local Board Incomplete Secondary School.

Calicut	Headmaster, Government School of Commerce, Calicut.
Chicacole	Headmaster, Government Training School, Chicacole.
Chingleput	Superintendent, Reformatory School, Chingleput.
Chittoor	Headmaster, Government Training School, Chittoor.
Cocanada	Principal, P. R. College, Cocanada.
Coimbatore	Headmaster, Government Training School for Masters, Coimbatore.
Conjeevaram	Headmaster, Pachchaiyappa's High School, Conjeevaram.
Cuddalore	Headmaster, Government Training School, Cuddalore.
Cuddapah	Headmaster, Municipal High School, Cuddapah.
Ellore	Headmaster, Government Training School, Ellore.
Ernakulam	Headmaster, High School Department, Ernakulam College, Ernakulam.
Gooty	Sub-Assistant Inspector of Schools, Anantapur Range.

N.B.—The examinations at Gooty will be held in the local London Mission Training School.

Guntur	Headmaster, Government Training School, Guntur.
Gurazala	Sub-Assistant Inspector of Schools, Vinukonda Range.

N.B.—The examinations at Gurazala will be held in the Local Board School.

Hyderabad	N. G. Welinkar, Esq., M.A., LL.B., Chief Inspector of Secondary Schools, Hyderabad.

N.B.—The examinations at Hyderabad will be held in the local Chadarghat Government High School.

Kumbakonam ..	M.R.Ry. K. C. Virarāghava Ayyar Avargal, Assistant Lecturer, Government College, Kumbakonam.
Kurnool	Headmaster, Government Training School, Kurnool.
Madura	Superintendent, Government Technical Institute, Madura.
Mangalore	M.R.Ry. K. Venkata Rao Avargal, Acting Second Assistant, Government College, Mangalore.
Masulipatam	Headmaster, Hindu High School, Masulipatam.
Mysore	Superintendent, Chamarajendra Technical Institute, Mysore.

N.B.—The examinations at Mysore will be held in the local Chamarajendra Technical Institute.

Narsapur	Headmaster, Taylor High School, Narsapur.
Nazareth	Correspondent, Art Industrial School, Nazareth.
Nagapatam	Headmaster, Wesleyan Mission High School, Nagapatam.
Nellore	Headmaster, Government Training School, Nellore.
Ootacamund	Principal, Breek's Memorial School, Ootacamund.
Palghat	M.R.Ry. P. V. Venkitarāya Sastriyar Avargal, B.A., L.T., First Lecturer, Victoria College, Palghat.
Peddapur	M.R.Ry. K. Sundaresamayya Avargal, B.A., L.T., First Assistant, A.E.L.M. High School, Peddapur.
Pudukkottai	M.R.Ry. S. A. Srinivasa Ayyar Avargal, B.A., L.T., College Assistant, Raja's College, Pudukkottai.

N.B.—The examinations at Pudukkottai will be held in the local Raja's College.

Stations.		Chief Superintendents.
Rajahmundry	..	Headmaster, Government Higher Elementary Training School, Rajahmundry.
Salem ..	..	Headmaster, Government Training School, Salem.
Tanjore ..	..	Headmaster, Government Training School, Tanjore.
Tellicherry ..	..	Principal, Brennen College, Tellicherry.
Tinnevelly ..	..	Headmaster, Government Training School, Tinnevelly.
Trichinopoly ..	..	Principal, S.P.G. College, Trichinopoly.
Trichur ..	..	Headmaster, Sirkar High School, Trichur.
Trivandrum ..	..	M.R.Ry. C. Sankrishna Rao Avergal, B.A., B.L., Assistant Engineer, Trivandrum.

N.B.—The examinations at Trivandrum will be held in the local Victoria Jubilee Town Hall.

Vellore ..	..	Principal, Voorhee's College, Vellore.
Vizagapatam ..	..	Headmaster, Government Training School, Vizagapatam.
Vizianagram ..	..	Principal, Maharaja's College, Vizianagram.

II.—Notice to Madras Candidates.

Candidates who have applied to be examined at Madras are informed that they will have to sit for their examination at the College of Engineering, Guindy.

No hall tickets will be issued (except in the case of Type-writing—Elementary and Intermediate grades—vide No. III infra), but a copy of the nominal list will be posted on the notice board, at the entrance to the College of Engineering on the 16th April, and candidates are expected to learn their register numbers from this list.

III.—Notice regarding the Examination in Type-writing.

Both at Madras and in the Mofussil.

Candidates coming up in type-writing must bring with them their own type-writers—the Remington, Yost, New Century, Smith Premier, Densmore, Empire, Underwood, Oliver, Armstrong, Standard Folding, Stearns Visible, Sun Type-writer, Fox Visible, Salter, Victor Type-writer Model No. 8 [(1) Foolscap, (2) Brief, (3) Policy] or L. C. Smith & Bros. machine. The candidates will, if necessary, be examined *in batches*, but at least *every four* candidates for the *Elementary* grade, at least *every three* candidates for the *Intermediate* grade and at least *every two* candidates for the *Advanced* grade must have one machine among them.

In the mofussil, heads of institutions who are desirous that their pupils should be examined in batches and private candidates who desire to be similarly examined should make the necessary arrangements with the Chief Superintendent concerned *two* days before the examination and furnish him with all necessary information as to the number of candidates and machines and the time at which each batch should attend on the day fixed for the examination.

At Madras heads of institutions and private candidates should make similar arrangements with the Secretary to the Commissioner for Government Examinations on the 14th April between 11 a.m. and 4 p.m. at the Old College, Nungambakam.

At Madras.—In the case of candidates for the Elementary and Intermediate grades, tickets of admission specifying the particular batch (first or second and so forth) in which they elect to appear will be issued on these days. These tickets should be shown at the entrance. Candidates who produce tickets will be admitted to the batch specified in the tickets. Candidates who do not provide themselves with tickets cannot claim to be admitted to any particular batch. They will be admitted only if spare seats are available in the hall, i.e., after seats are reserved for those who have registered their names and obtained tickets for the batch. Candidates who do not hold tickets will accordingly have to wait at the entrance from the hour of commencement of the first batch and take their chance of being provided with seats in the first or in any subsequent batch. To avoid all inconvenience and possible disappointment heads of institutions and private candidates are particularly requested to call at the office on the 16th April and obtain tickets. No tickets can on any account be sent by post whether to heads of institutions or to private candidates.

Candidates for the Advanced grade may appear for the first or second batch at their option and no tickets accordingly are issued for this grade.

At Madras.—Managers and instructors of institutions and other persons who wish to be allowed into the examination hall to inspect the machines and remedy any defects should call at the office on the 16th April and have their names registered. Tickets of admission specifying their names, the institutions to which they belong, etc., will be issued to them and these should be produced at the entrance to the examination hall.

The examinations in Type-writing will, wherever the candidates have to be examined in batches, be conducted on the following time table:—

Batch.	Elementary Examination.		Intermediate Examination.		Advanced Examination.	
	First paper.	Second paper.	First paper.	Second paper.	First paper.	Second paper.
	23rd April.		24th April.		24th April.	
First batch ..	9-30 a.m. to 9 a.m.	9-40 a.m. to 9-40 a.m.	8 a.m. to 8-30 a.m.	9-10 a.m. to 10-40 a.m.	10 a.m. to 10-30 a.m.	10-40 a.m. to 1-10 p.m.
Second batch ..	10 a.m. to 10-30 a.m.	10-40 a.m. to 12-10 p.m.	11 a.m. to 11-30 a.m.	11-40 a.m. to 1-40 p.m.	1-30 p.m. to 2 p.m.	2-10 p.m. to 4-40 p.m.
Third batch ..	12-30 p.m. to 1 p.m.	1-10 p.m. to 2-40 p.m.	2 p.m. to 2-30 p.m.	2-40 p.m. to 4-40 p.m.	....	....
Fourth batch ..	3 p.m. to 3-30 p.m.	3-40 p.m. to 5-10 p.m.	....	....	....	....

N.B.—*No candidate will be allowed to leave his seat in the interval between the first and second papers.*

In the case of the *Elementary* examination, candidates of the first and the second batches will not be allowed to leave the examination hall until 12-10 p.m., and no candidate for the third and fourth batches coming after this hour will be admitted to the examination. For the *Intermediate* examination, candidates of the first batch will not be allowed to leave until 10-40 a.m., and no candidate for the second and third batches coming after this hour will be admitted. Similarly for the *Advanced* examination, candidates of the first batch will not be allowed to leave until 1-10 p.m., and no candidate for the second batch coming after this hour will be admitted. Candidates that have each a separate machine and that do not want to be examined in batches are expected to appear for their examination with the third batch for the Elementary, and with the second batch for the Intermediate and Advanced examinations.

Managers and instructors of institutions concerned will be allowed into the examination rooms *in the intervals between the examinations of the various batches* to inspect the machines and to remedy any defects.

If a candidate reports to the Superintendent that his machine has gone out of order, the Superintendent will intimate this to the manager or instructor if he is waiting outside on the premises, and will permit such manager or instructor to enter the hall or room (though the candidates may be at work) to inspect the machine and to remedy the defect or to supply another machine. It must, however, be clearly understood that the Superintendent incurs no responsibility in this matter; his action will be purely *ex gratia*, the whole responsibility resting on the candidate and the manager or instructor.

A similar concession will be allowed in the case of a private candidate if he has some one outside who is willing to inspect the machine and put it right, etc.

No extra time will be given to candidates to compensate for loss of time while the machine is out of order and being put right.

(By order)

Office of the Comm^r for Govt. Examinations, Madras, 7th April 1919.

D. A. HORDAY, *Secretary.*

UNIVERSITY OF MADRAS.

CENTRES FOR UNIVERSITY EXAMINATIONS OF 1920.

The L.T. Degree Examination will be held at Madras, Saidapet, Trivandrum, Rajahmundry and Trichinopoly.

2. The B.A. Degree (Honours) Preliminary Examination will be held at Madras, Trichinopoly and Trivandrum.

3. The Final Examination for the B.A. (Honours) Degree in Branches I, IV and V will be held at Madras, Trichinopoly and Trivandrum.

The Examinations in Branches II, III, VI and VII will be held at Madras.

4. The M.A. Degree Examination will be held at Madras, Trichinopoly and Trivandrum.

5. The written examinations for the B.A. Degree will be held at Madras, Mangalore, Masulipatam, Rajahmundry, Trichinopoly, Trivandrum and Vizianagram.

The practical examinations for the B.A. Degree will be held at Madras.

6. The Intermediate Examination in Arts and Science will be held at the following places:—

Madras.	Kumbakonam.	Rajahmundry.
Anantapur.	Madura.	Salem.
Bangalore.	Mangalore.	Tellicherry.
Berhampur.	Muconargudi.	Tinnevelly.
Calicut.	Masulipatam.	Trichinopoly.
Cocanada.	Nagercoil.	Trivandrum.
Coimbatore.	Palamcottah (for female candidates only).	Vellore.
Kottayam.	Palghat.	Vizagapatam.
Ernakulam.	Parlakimedi.	Vizianagram.
Guntur.	Pudukottai.	
Hyderabad (Deccan).		

7. The Matriculation Examination will be held at the following places:—

Madras.	Madura.	Tinnevelly.
Bangalore.	Mangalore.	Trichinopoly.
Kottayam.	Palamcottah (for female candidates only).	Trivandrum.
Hyderabad (Deccan).	Rajahmundry.	Vizianagram.
Calicut.		

8. The B.L. and B.L. Degree Examinations will be held at Madras and Trivandrum.

9. The Oriental Titles Examination will be held at Madras, Kumbakonam (for Tiruvadi), Palghat (for Pattambi) and Vizianagram.

10. The Examination for the Diploma in Economics will be held at Madras.

(By order)

F. DEWSBURY, *Registrar.*

Senate House, 9th April 1919.

MADRAS MEDICAL COLLEGE.

TRAINING OF SANITARY INSPECTORS AND ASSISTANT SANITARY INSPECTORS.

The following are the educational qualifications and the training required for the Sanitary Inspectors and Assistant Sanitary Inspectors employed by local bodies in the Madras Presidency.

1. No person shall be employed to the post of Assistant Sanitary Inspector unless he possesses—

(1) A certificate from the Commissioner for Government Examinations that he has passed the Intermediate Technical Examination in Animal Physiology and Hygiene after having undergone a satisfactory course in Physiology, Hygiene and Bacteriological demonstrations under the Principal of the Medical College or a similar special examination in the same subjects.

(2) A certificate from the Sanitary Commissioner that he can cycle.

2. The classes for training in Animal Physiology, Hygiene and Bacteriological demonstrations will be held in the Medical College, Madras, for six months from July to December.

3. No person shall be appointed to the post of Sanitary Inspector unless he possesses the qualifications necessary for the post of Assistant Sanitary Inspector and the following qualifications in addition, namely—

(1) Either a certificate of having successfully passed through the lower subordinate engineer class of the College of Engineering, Madras, or

(2) a certificate from the Commissioner for Government Examinations that he has passed the Examination in Minor Sanitary Engineering of the Intermediate grade after having undergone a satisfactory course of five months' training in Minor Sanitary Engineering under the Sanitary Engineer to Government, and

(3) a certificate from the Sanitary Commissioner that he can both ride and cycle.

4. The class for training in Minor Sanitary Engineering wherein theoretical and practical instructions will be given will be held in the Office of the Sanitary Engineer to Government, Chepauk, Madras, from July to November.

5. Candidates who possess any of the following general educational qualifications are eligible for admission to the classes for training in Animal Physiology, Hygiene and Bacteriological demonstrations and in Minor Sanitary Engineering referred to in rules 1 (1) and 3 (2),—

(1) A pass in the Matriculation Examination or any higher examination, or

(2) a completed Secondary School-leaving Certificate issued under the authority of Government showing that the candidate possesses sufficient knowledge in the 'A' subjects and in two 'C' subjects, or

(3) any one of the general educational qualifications specified in article 1 of the Public Service Notification revised up to the 15th May 1918.

(In the selection of candidates preference will be given to those who belong to the Madras Presidency and have passed the Higher Educational tests. No exemption from the qualifications required will be granted.)

6. Applications from candidates eligible under rule 5 must be sent to the Principal, Medical College, Madras between the 15th April and 1st June. The applications should be made on printed forms which will be forwarded by the Senior Assistant, Medical College, Madras, on receipt of a stamped and addressed envelope.

7. The following documents (in original) should be submitted with the application:—

(1) Qualification certificate.

(2) Conduct certificate.

(3) Transfer (or leaving) certificate.

(4) Vaccination certificate.

(5) Order of the superior officer (if in public service) granting permission to join the classes.

(6) Treasury receipt for the registration fee as required in rule 8 below.

8. Applications from candidates will not be registered unless they are accompanied by the treasury receipt for the registration fee, which will be Rs. 5 for each of the two courses. The fee in all cases should be paid into a Government treasury to the credit of the 'Madras Medical College Fees.'

9. The fee prescribed for the two courses together is Rs. 50 including tuition fees. In the case of candidates who join the Animal Physiology and Hygiene classes only, the fee is Rs. 30 and in the case of those who join the Minor Sanitary Engineering class only, the fee is Rs. 20. In the case of candidates who are selected to undergo the courses, the registration fee will be allowed to count towards the tuition fee and they will be required to pay only the balance, viz., Rs. 40, 25 or 15 as the case may be. No refund of the registration fee will be allowed under any circumstances to selected candidates who should remit the balance of the fee into a Government treasury to the credit of the 'Madras Medical College Fees' and send the receipt to the Principal of the Medical College, Madras, before the 1st of July. 'Half the ordinary rate of fees will be levied from Muhammadan and Uriya candidates and candidates belonging to the backward classes and castes.' The officers who select candidates for admission to the classes may require any applicant to appear before them before his admission is decided on. No inquiries from applicants will be attended to.

10. Applications will be rejected,

(1) if they are not accompanied by the documents mentioned in rule 7,

(2) if they are not received on or before the 1st of June, and

(3) if the applicants do not possess the qualifications prescribed in rule 5. Rejected applications will be returned to the applicants with the documents received therewith.

Candidates who are not selected may obtain the refund of the registration fee paid by them.

11. Any selected candidate who fails to join the classes within three days after they began work will be refused admission and no claim for the refund of the fees paid will be entertained.

12. Students will not ordinarily be granted leave during working days of the session. Those who have not made satisfactory progress in the classes will not be permitted to appear for the Government Technical Examinations.

Madras, 8th April 1919.

A. MILLER, Lieut.-Col., I.M.S.,
Principal, Medical College.

GOVERNMENT TRAINING SCHOOLS IN MANGALORE.

The Inspector of Schools, Ninth Circle, hereby notifies for the information of the Assistant and Sub-Assistant Inspectors of Schools and the managers of aided schools that candidates of the Secondary and Elementary grades will be admitted for training in the beginning of July 1919 in the following Government Training Schools under his charge:—

Number.	Name of Institution.	Number of stipends available.			Total.
		Secondary.	Higher Elementary.	Lower Elementary.	
1	Government Secondary Training School, Mangalore.	24	..	..	24
2	Government Higher Elementary School, Ningaleem.	..	24	24	48

2. The period of training is one year in the case of secondary students and two years in the case of elementary students.

3. The Inspector will make the selection on the recommendation of the subordinate inspecting officers in the case of elementary grade candidates.

4. In addition to Provincial stipendiaries, candidates whose stipends are paid by local or municipal funds will be admitted for training, as also private candidates and free students. No provincial stipends will be sanctioned for teachers who hold permanent appointments in Board and Municipal schools.

5. For admission to the secondary training class, candidates should have passed the Intermediate Examination, the late F A. or Matriculation examinations. Persons holding such complete Secondary School-Leaving Certificate, as are accepted by the Inspector will also be selected. Teachers who have passed the annual examination of the third form or the seventh standard, or have been awarded an elementary school leaving certificate of the seventh standard are eligible for admission into the Higher Elementary Training Class; those who have passed the late primary examination or a corresponding public or school examination, or whose attainments are, in the opinion of the inspecting officers, not lower than these, are eligible for admission into the Lower Elementary Training Class.

Applications should be accompanied by certificates of general education and conduct in original. Certificates of physical fitness may be produced at the time the students are admitted for training.

6. Printed forms of application can be obtained by the correspondents of secondary schools from the Inspector of Schools and all others should apply to the Sub-Assistant Inspectors of Schools of their ranges.

7. Applications completed in accordance with the above instructions should reach the Inspector of Schools before the 20th May 1919

J. A. YATES,
Inspector of Schools, Ninth Circle.

Bangalore, 13th April 1919.

THE GOVERNMENT TRAINING SCHOOL FOR MISTRESSES, NELLORE.

The Inspectress of Girls' Schools, Central Circle, hereby notifies for the information of the public that Government have, in their order No, 285, dated 8th March 1919, sanctioned the opening of a Government Training School for Mistresses, Nellore, from July 1919.

2. Applications are invited from female candidates who wish to be trained for the Elementary Teachers' certificates during 1919–20.

3. The rates of stipends will be as follows:—

	Rs.	A.	P.
Elementary Higher grade (those who have completed the eighth standard course)	10	8	0
Elementary Lower grade (those who have completed the fifth standard course)	8	8	0
Hindu mistresses	10	8	0

4. The period of training is two years.

5. Candidates desirous of undergoing training should send in their applications for admission with certificates of age, health, vaccination, general education and character (signed by an Inspectress, Inspector or an Assistant Inspector or by Sub-Assistant Inspectress of Schools, the President of a Local Board or the Chairman of a Municipal Council, the Principal or Manager or Head Teacher of a recognized college or secondary school) so as to reach the Superintendent of the Government Training School, Nellore, not later than 1st May 1919.

6. The selection of candidates will be in reference to their educational attainments, their service as teachers, the need for their training and the nature of their appointments and the school from which they apply for training Candidates who do not satisfy the age limit under rule 114 of the Madras Educational Rules, i. e., the age must be not less than 14 and must not exceed 25 years or, in the case of a candidate who has been employed continuously as a teacher in a recognized school for not less than three years, 35 years, will not be selected.

7. As regards the qualifications for admission, only those candidates who have passed the annual examination of the III Form or the eighth standard and have been found fit for promotion to the IV Form or have been awarded an Elementary School-leaving certificate of the eighth standard are eligible for admission into the Elementary Higher grade and those who have passed the late Primary examination or a corresponding public or school examination, or whose attainments in the opinion of the inspecting officers are not lower than these, are eligible for admission into the Elementary

lower grade. The certificate of general education should be sent in original with the application. The certificate of physical fitness may be produced by the candidates after selection.

8. Application forms can be had from the Superintendent of the Government Training School, Nellore.

9. Every student will be on probation for fifty working days.

Old College, Nungambakam,
15th April 1919.

C. M. DRYSDALE,
Inspectress of Girls' Schools, Central Circle.

FINAL EXAMINATION FOR THE DIPLOMA OF LICENSED MEDICAL PRACTITIONER—MARCH 1919.

It is hereby notified that the undermentioned medical pupils have been declared to have passed the Final Examination for the diploma of Licensed Medical Practitioner conducted by the Board of Examiners, Medical College, Madras, in March 1919:—

	Rank and name.	School in which studied.
	First Class.	
1	C. Raman	Rayapuram.
	Second Class.	
2	K. S. Ranganathan	Rayapuram.
3	E. Timothy	Madura.
4	S. Pitamma Sastri	Vizagapatam.
5	R. Someswara Rao	Do.
6	K. Satyanarayana Rao ..	Do.
7	A. R. Lévi	Rayapuram.
	B. Narasinha Ayyangar ..	Madura.
	M. Satyanarayana	Vizagapatam.
10	M. Padmanabhan Nayar ..	Rayapuram.
11	V. Santaraman Ayyar ..	Tanjore.
12	D. Krishnaraj	Madura.
13	K. Gopalan	Do.
14	K. Raman Abba	Rayapuram.
15	A. Dhanaraj	Do.
	A. Rama Rao	Do.
17	K. Satyanarayana Rao ..	Vizagapatam.
18	C. Thanmayya	Do.
19	K. Tyagarajan	Madura.
20	J. Appa Rao	Vizagapatam.

	Rank and name.	School in which studied.
	Second Class—cont.	
21	S. Arunachalam	Rayapuram.
	K. Srinivasamurti	Vizagapatam.
23	O. Govindan Nayar	Rayapuram.
	M. Kameswara Rao	Vizagapatam.
25	M. Arumugam	Rayapuram.
26	P. Varadarajulu	Do.
27	P. C. Ramachandra Rau ..	Vizagapatam.
28	S. Rama Rao	Rayapuram.
29	P. Subbarao	Tanjore.
30	H. K. Jeendaran	Rayapuram.
31	S. Ganapati	Madura.
32	K. V. Mahadevan	Do.
	N. K. Anandam	Rayapuram.
34	T. A. Gopalakrishna Rau ..	Do.
	M. Jacob	Do.
	J. Satyapalan Rao	Vizagapatam.
37	A. Ramaraja Ayyangar ..	Rayapuram.
38	O. Krishnan Nambiyar ..	Do.
39	T. Vaithiswaran	Madura.
40	M. Kunhiraman Nayar ..	Rayapuram.
41	P. K. Gopalan	Do.
42	V. Ponnuswami	Tanjore.
43	A. N. Ekambaram	Rayapuram.
44	K. Subbaraya Rau	Tanjore.

Madras, 11th April 1919.

A. C. INGRAM, Major, I.M.S.,
Personal Assistant to the Surgeon-General.

EXAMINATIONS.

NOTICE TO CANDIDATES FOR THE EDUCATIONAL COMPULSORY TEST.

Candidates for the Educational Compulsory Test are hereby informed that the following list of works is prescribed as text-books for the July 1919 and succeeding examinations of officers of the Madras Educational Department in the vernacular languages:—

Tamil.

(1) Tamil Second Reader by E. Marsden, B.A. (Macmillan Series). Edition of 1918. Sold at the S.P.C.K. Depository, Vepery, Madras.
(2) Tamil Third Reader by E. Marsden, B.A. (Macmillan Series). Edition of 1918. Sold at the S.P.C.K. Depository, Vepery, Madras.

Telugu.

(1) Telugu Second Reader by E. Marsden, B.A. (Macmillan Series). Edition of 1918. Sold at the S.P.C.K. Depository, Vepery, Madras.
(2) Telugu Third Reader by E. Marsden, B.A. (Macmillan Series). Edition of 1918. Sold at the S.P.C.K. Depository, Vepery, Madras.

Malayalam.

(1) Malayalam Second Reader by E. Marsden, B.A. (Macmillan Series). 12th Edition, 1917. Sold at the Basel Mission Book and Tract Depository, Mangalore.
(2) Malayalam Third Reader by E. Marsden, B.A. (Macmillan Series). 11th Edition, 1917. Sold at the Basel Mission Books and Tract Depository, Mangalore.

Kanarese.

(1) Kanarese Second Reader by E. Marsden, B.A. (Macmillan Series). 10th Edition, 1918. Sold at the Basel Mission Book and Tract Depository, Mangalore.
(2) Kanarese Third Reader by E. Marsden, B.A. (Macmillan Series). 12th Edition, 1918. Sold at the Basel Mission Book and Tract Depository, Mangalore.

Oriya.

(1) Dwitiya Pathe by Fouthanatha Ray. 4th Edition. Sold at the Edward Press, Cuttack.
(2) Model Oriya Reader for First Standard. Published by Rai Sahib M. Gulab Singh and Sons of Calcutta.

Hindustani.

(1) Urduki-Duari Kitaub. 18th Edition, 1918. Published under the auspices of the Punjab Text-Book Committee.

(2) Urduki-Tazi Kitaub. 15th Edition, 1918. Published under the auspices of the Punjab Text-Book Committee.

Office of the Board of Examiners, Chepauk, Madras, 12th April 1919.

J. W. BOREHAM, *Secretary.*

EX-STUDENTS OF THE BOARD TRAINING SCHOOL, JEYPORE, WHOSE WHEREABOUTS ARE NOT KNOWN

Serial number. (1)	History number. (2)	Name. (3)	Name of parent or guardian. (4)	Occupation of parent or guardian. (5)	Native town or village (6)
1	13	Ephegeddin Chalki ..	Hadda Chalki	Coolie	Kolnpad, Jeypore taluk.
2	26	Jophith Nag	Nicodemus Nag ..	Do.	Kumpat.

Age while under training. (7)	Year or years of training (8)	Grade for which trained. (9)	School in which last employed. (10)	Period of service yet to be completed. (11)	Amount of stipend received during training years. (12)
yrs 19	From 20th January 1914 to the end of March 1916.	Lower Elementary grade.	Middle Schools, Khanadi and Kerlakandi.	One year and one month.	Rs. a. p. 243 13 11
19	From 7th April 1916 to the end of March 1917.	Do.	Do.	Three years ..	221 8 0

4th April 1919.

D. BASIL WOOD, *Sub-Assistant Inspector of Schools, Jeypore Range.*

NOTIFICATION.

A preliminary examination of candidates for admission to the Agricultural College, Coimbatore, will be held at the following centres on the dates notified against each :—

Bellary—30th—31st May.
Anakapalle—3rd—4th June.
Coimbatore—9th—14th June.

2. Candidates should mention in their applications the centres at which they wish to appear and send them to the Principal, Agricultural College, Lawley Road, P. O., Coimbatore, so as to reach him on or before 15th May 1919. They should sit for the examination at one centre only. Those who appear at Bellary and Anakapalle should bring their own pens and pencils. Ink and paper will be provided.

3. Candidates should pay for their own board and lodging during their stay for the examination.

Madras, 11th April 1919.

B. C. WOOD, *Acting Director of Agriculture.*

VACANCIES.

WANTED for the Presidency College, Madras, one Tamil Pandit and one Malayalam Pandit on a salary of Rs. 80—3 (biennial)—75 per mensem. The candidates should possess a high order of specialistic proficiency in all the important branches of the Tamil or Malayalam language and literature so as to be able to impart instruction in all the advanced Tamil or Malayalam works prescribed for Group VI of the B.A. course. A knowledge of Sanskrit in addition is desirable and the applicant should specify its extent.

Information as to age, caste, particulars of previous or present employment, if any, with salary should be furnished. Applications with copies of testimonials, if any, should reach the undersigned not later than the 30th April 1919. The selected candidates will be expected to join their appointments on or immediately after the 7th July 1919.

The Presidency College, Madras, 7th April 1919.

H. J. ALLEN, *Principal.*

APPLICATIONS are invited from trained Muhammadan teachers of the Secondary Grade for the posts of Assistants on Rs. 30 and Rs. 25 per mensem in the Government Secondary School for Muhammadans, Vellore. None but those whose mother tongue is *Urdu* need apply. Applications which should contain the following particulars should reach the undersigned on or before the 30th April 1919:—

(1) Name in full; (2) age; (3) highest general educational qualifications; (4) institution in which the teacher underwent training; (5) year of passing the grahmunory examination; (6) date of completion of the certificate; (7) languages in which the applicant possesses a working knowledge; (8) copies of testimonials; (9) remarks.

M. RAMASWAMI AYYANGAR,
Acting Inspector of Schools, Fifth Circle.

Vellore, 8th April 1919.

APPLICATIONS are invited for the post of eighth assistant in the laboratory of the Government Agricultural Chemist, Coimbatore. The selected candidate will be on probation for two years on a salary of Rs. 75 per mensem but on confirmation will draw pay in the scale Rs. 75—5—120.

Applicants must have had a thorough training in General Chemistry and possess a sound knowledge of analytical methods. Applications giving full details of scientific training and experience together with copies of recent testimonials should be sent to the Government Agricultural Chemist, Coimbatore, at an early date.

R. C. WOOD,
Acting Director of Agriculture.

Madras, 10th April 1919.

WANTED for the Reformatory School, Chingleput, a technically qualified Carpenter Instructor who, if possible, should not be average. Salary Rs. 35—1—40. Candidates are invited to send in their applications at once to the undersigned stating age and qualifications.

J. W. COOMBES,
Acting Superintendent.

Reformatory School, Chingleput,
12th April, 1919.

WANTED at once an Accountant on Rs. 30 a month with Rs. 8 war allowance. Applicants must be duly qualified under the Public Service Notification and should have passed the Account test. Cash security of Rs. 500 required. Post permanent and pensionable. Apply to the Principal immediately.

D. A. D. AITCHISON, M.R.C.V.S., I.S.V.D.,
Principal.

Veterinary College, Vepery, Madras,
13th April 1919.

PRESIDENCY COLLEGE BOTANICAL BULLETIN.

A limited number of sets (Nos. 1 to 60) of the Presidency College Botanical Bulletin at Rs. 2 per set is available for sale. Each number gives a drawing and description of a common flowering plant.

Applications for copies accompanied by a money order for Rs. 2 should be made to Mr. P. F. Fyson, Professor of Botany, Presidency College, Madras.

GOVERNMENT PUBLICATIONS FOR SALE.

AGRICULTURAL COLLEGE AND RESEARCH INSTITUTE, COIMBATORE. CALENDAR FOR 1918-19. Royal 8vo. Paper cover. As. 12 (1 s.).

PRESIDENCY COLLEGE CALENDAR FOR 1918-19. Royal 8vo. Paper cover. As. 12 (1 s.).

EXAMINATIONS.—ABSTRACT OF THE RULES RELATING TO PUBLIC SERVICE EXAMINATIONS IN THE MADRAS PRESIDENCY, corrected up to 31st March 1917. Royal 8vo, paper cover. As. 4 (4 s.).

GODS AND GODDESSES. South Indian Images of —. By Rao Sahib H. Krishna Sastri, B.A., 1916. Royal 8vo, cloth gilt, Rs. 5-8-0 or 8s. 8d. (8 s.)

PALMS EUTIS. Illustrated and described by A. H. Longhurst. Rs. 6 or 4s. 8d. (5 s.)

KUMBAKONAM COLLEGE CALENDAR FOR 1918-19. Demy 8vo. Paper cover. As. 12 (1 s.).

MADRAS LAW COLLEGE CALENDAR FOR 1917-18. Royal 8vo. As. 12. (1 s. 8 p.)

MEDICAL COLLEGE CALENDAR FOR 1918-19. Royal 8vo. Paper cover. As. 12 (1 s. 8 p.).

RAJAMUNDRY COLLEGE CALENDAR FOR 1917-18. Demy 8vo, paper cover. As. 12. (1 s.)

REPORT ON INDIAN CONSTITUTIONAL REFORMS, 1918. Royal 8vo. Board. Re. 1 (4 s.).

RULES AND REGULATIONS RELATING TO THE MADRAS GOVERNMENT MEDICAL SCHOOLS, 1917. Royal 8vo, paper cover. Anna 1 (6 p.).

SAIDAPET TEACHERS COLLEGE CALENDAR FOR 1918-19. Royal 8vo. Paper cover. As. 12 (1 s.).

SECONDARY SCHOOL-LEAVING CERTIFICATE NOTIFICATION AND EXAMINATION RULES FOR 1917-18. Royal 8vo, stitched. As. 4 (1 s.).

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Part II.—Miscellaneous Notifications.

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APPOINTMENTS, LEAVE, &c.

Judicial.

No. 37—Leave.—M.R.Ry. Aravapalli Seshagiri Rao Avargal, Additional District Munsif of Srivilliputtur, will be considered to have been on privilege leave on half-salary from the 21st December 1918 to the 11th January 1919, both days inclusive, under articles 244 (a) and 271 of the Civil Service Regulations with permission to affix to his leave Sunday the 12th and the holidays on the 13th and 14th January 1919, subject to the conditions of article 220 of the Civil Service Regulations. (*Note.*—This cancels High Court Notification No. 2, dated the 8th January 1919, published at page 49, Part II of the *Fort St. George Gazette*, dated 14th January 1919.)

High Court of Judicature, Madras,
16th April 1919.

R. H. COURTENAY,
Registrar.

Board of Revenue.

Land Revenue.

Leave.—M.R.Ry. B. S. Kesava Vittal Avargal, Probationary Extra Assistant Conservator of Forests, South Vellore division, is granted privilege leave for one month from 23rd April 1919 with permission to prefix the Easter holidays to the leave provided that the conditions of article 220, Civil Service Regulations, are fulfilled.

Board of Revenue (Land Revenue—Forest),
Madras, 16th April 1919.

Leave.—Mr H. A. Latham, Conservator of Forests, Southern Circle, is granted privilege leave for one month from or after 1st May 1919.

Board of Revenue (Land Revenue—Forest).
Madras, 28th March 1919.

H. R. PATE,
Secretary.

SALT, ABKARI AND CUSTOMS DEPARTMENT.

Posting.—M.R.Ry. P. Rajam Ayyar Gopalakrishna Ayyar, Assistant Inspector, first grade, from the Ellore to the charge of the Polavaram circle temporarily. To join immediately on relief by Mr. M. J. Murray.

Board of Revenue (Separate Revenue),
Madras, 15th April 1919.

Extension of leave.—Under article 280 of the Civil Service Regulations, M.R.Ry. Parangattur Venkipuram Rangaswami Ayyangar Avergal, Inspector and First Assistant, Separate Revenue, is granted an extension of privilege leave for eleven days from 20th April 1919.

Board of Revenue (Separate Revenue),
Madras, 16th April 1919.

E. GRAHAM,
Secretary.

FOREST.

Leave and posting.—(1) M.R.Ry. T. N. Seshagiri Rao, Ranger, second grade, in charge of Nellore range, Nellore district, is granted privilege leave for three months from date of relief.

(2) M.R.Ry. K. G. Sundera Raja Rao, sub. *pro tem* Deputy Ranger, first grade, and acting Ranger, sixth grade, Chingleput district, is posted to the charge of Nellore range and to relieve No. (1) forthwith and continue to hold charge, *vice* No. (1) on leave.

Posting and Transfer.—(1) M.R.Ry. M. Subbarayalu Nayudu, Ranger, third grade, on return from one year and six months' combined leave is posted to the charge of Sriperumbadur range of Chingleput district.

(2) M.R.Ry. P. K. Kuttappan Pillai, acting Ranger, sixth grade, on relief by No. (1) is reverted to his former appointment of probationary Deputy Ranger, first grade, and is transferred to South Cuddapah district.

H. F. A. WOOD,
Acting Conservator of Forests, Central Circle.

Madras, 12th April 1919.

Leave.—Under article 280 of the Civil Service Regulations, Mr. S. A. Dawson, Ranger, sixth grade, Upper Godavari, is granted privilege leave for one month with effect from 21rd April 1919 with permission to prefix the Easter holidays.

S. COX,
Conservator of Forests, Northern Circle.

Waltair, 11th April 1919.

Extension of Leave.—M.R.Ry. G. Duvanayagam Nayudu, Ranger, sixth grade, West Vellore division, is granted extension of privilege leave for eleven days with permission to affix the Easter holidays thereto in continuation of two months' privilege leave granted to him in this office service order No. 17, dated 21st January 1919.

Salem, 7th April 1919.

Postings.—Mr. C. H. Ashe, Ranger, fifth grade, is on reversion to civil duty posted to the charge of Kuttalam range, Tinnevelly district.

P. Z. Sayid Yahia Sahib, Ranger, sixth grade, on probation, is on relief by Mr. C. H. Ashe, transferred to South Vellore for special duty in connexion with the working of bamboos.

H. A. LATHAM,
Conservator of Forests, Southern Circle.

Salem, 14th April 1919.

Posting.—M.R.Ry. K. R. Krishnan Nayar, Ranger, fourth grade, is, after the expiry of his combined leave, posted to Bolampatti range, Central Coimbatore division.

Leave.—M.R.Ry. A. P. Srinivasa Ayyangar, Ranger, fourth grade, Central Coimbatore district, is granted under article 280, Civil Service Regulations, three months' privilege leave from date of relief.

C. D. McCARTHY,
Conservator of Forests, Western Circle.

Coimbatore, 11th April 1919.

PUBLIC WORKS.

Transfers.—(1) M.R.Ry. A. Narayanaswami Odayar Avergal, Supervisor, first grade, temporary, from the North Arcot division, VII Circle, to the I Circle. To proceed expeditiously.

(2) M.R.Ry. Bandi Seramulu Nayudu, temporary Upper Subordinate on Rs. 120, from Salem division, IV Circle, to the VII Circle. To proceed as early as possible.

(3) M.R.Ry. Chambatti Balakrishna Mananadiar, temporary Upper Subordinate on Rs. 70, from the Coimbatore division, IV Circle, to the VII Circle. To proceed as early as possible.

The transfers of Nos. (2) and (3) carry with them sanction to their transit pay.

Madras, 8th April 1919.

Transfer.—M.R.Ry. K. Govindan, temporary Upper Subordinate on Rs. 70, from the II Circle to the V Circle. To join at once. This transfer carries with it sanction to transit pay.

W. J. J. HOWLEY,
Chief Engineer, P.W.D. (General and Irrigation).

Madras, 19th April 1919.

Leave.—M.R.Ry. Rao Sahib C. L. Venkatanarasayya, Sub Engineer, first grade and Honorary Assistant Engineer in charge of the Northern subdivision, Godavari Eastern division, is granted privilege leave for two months with effect from the 19th February 1919.

M. R. KHAREGAT,
Superintending Engineer, I Circle.

Waltair, 13th April 1919.

Leave.—Under article 265 of the Civil Service Regulations, M.R.Ry. K. Ganesa Ayyar, Temporary Upper Subordinate on Rs 70, Kistna Eastern division, is granted privilege leave for one month and twenty days with effect from the date of relief.

J. B. LUTMAN,
Superintending Engineer, II Circle.

Bezwada, 16th April 1919.

Re-posting.—M.R.Ry. C. Ethiraja Mudaliyar, appointed temporary Upper Subordinate on Rs. 50 and posted to this Circle as Chief Engineer's Memorandum No. 2517-C., dated 8th April 1919, is re-posted to the Cuddapah division.

L. D. VENKATARAMA AYYAR,
Superintending Engineer, III Circle.

Bellary, 12th April 1919.

Posting.—M.R.Ry. K. Govindan, temporary Upper Subordinate on Rs. 70, transferred from the II Circle to the V Circle in Chief Engineer's (P.W.D.) Memorandum No. 2569 C., dated 10th April 1919, is posted to the Nellore division.

M. BROWN,
Superintending Engineer, V Circle.

Madras, 16th April 1919.

Leave.—In partial modification of the notification published on page 691, Part II of the *Fort St George Gazette*, dated 1st April 1919, M.R.Ry. Nagalingam Pillai Kandaswami Pillai Avargal, Sub-Engineer, third grade, in charge of the No. 11 subdivision, Tank Restoration Scheme, VI Circle, is granted under article 230, Civil Service Regulations, privilege leave for two months with effect from the 23rd April 1919 with permission to prefix the Easter holidays.

W. G. MOLESWORTH,
Superintending Engineer, VI Circle.

Trichinopoly, 17th April 1919.

Re-posting.—M.R.Ry. S. Sriramulu Nayudu, temporary Upper Subordinate on Rs. 120 and M.R.Ry. Chambattil Balakrishna Manundar, temporary Upper Subordinate on Rs. 70, posted to this Circle, in Chief Engineer's notification No. 2593-C., dated 9th April 1919, are reposted to the North Arcot division, Vellore.

A. V. RAMALINGA AYYAR,
Superintending Engineer, VII Circle.

Madras, 15th April 1919.

AGRICULTURE.

Leave.—M.R.Ry. R. Chokkalingam Pillai, Farm Manager, is granted privilege leave for one month from the 30th June 1919.

R. C. WOOD,
Director of Agriculture.

Madras, 11th April 1919.

MEDICAL.

Posting.—Mr. V. R. Natesan, L.M.S., on return from military duty is entertained as a temporary Civil Assistant Surgeon in the department on Rs. 100 per mensem plus allowance attached to the appointment, is posted temporarily to the subordinate charge of the Fort and Marine dispensary and to be Assistant Port Health Officer, Madras, *vice* Civil Assistant Surgeon Rai Sahib B. Raghavendra Rao granted leave.

(By order)

A. C. INGRAM, Major, I.M.S.,
Personal Assistant to the Surgeon-General.

Madras, 16th April 1919.

GENERAL NOTIFICATIONS.

PATENTS.

The following printed specifications of applications for patents, which have been accepted under section 5 of the Indian Patents and Designs Act of 1911, have been published and can be inspected free of charge at the Madras Record Office, Egmore. Copies of these specifications may be purchased at the Patent Office, 1, Council House Street, Calcutta, at the price of eight annas per copy.

Directions for the guidance of inventors and others are given in the Indian Patents and Designs Act, 1911 (price 10 annas), and in the Indian Patents and Designs Rules, 1912 (price 2 annas). These should be consulted before an application is made to the Controller of Patents and Designs.

4091. Luckenbach Processes, Incorporated. Mineral selective and frothing agent and processes or methods of producing and using the same.

4092. Luckenbach Processes, Incorporated. Mineral selective and frothing agent and processes or methods of producing and using the same.

4097. Kohler Co. Improvements in the process of producing cast metal objects.
4098. W. E. Wilcher-Richards. Improvements in and relating to the manufacture of moulded articles from cement.
4101. J. R. Partington and G. J. Jones. Improvements in the manufacture of ammonium nitrate.
4102. J. R. Partington and L. H. Parker. Improvements in and relating to fertilisers

N. E. MARJORIBANKS,
Acting Chief Secretary.

Ootacamund, 22nd April 1919.

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The Imperial Library is also a LENDING LIBRARY. It is free to all except children. There is no subscription to pay.

J. A. CHAPMAN,
Librarian.

REMOVAL OF OFFICES.

Notice is hereby given that the office of the Director of Fisheries has been removed from Chepauk to the Bank of Madras Buildings, Mount Road, with effect from this date and all future communications intended for that office should be addressed accordingly.

J. HORNELL,
Director of Fisheries.

Madras, 6th April 1919.

It is hereby notified that the office of the Assistant Director, Town Survey, Tanjore, has been removed and attached to No. IV Survey Party, Trichinopoly. All communications intended for this office should in future be addressed to Trichinopoly.

M. RAMAN,
Assistant Director, Town Survey Party.

Tanjore, 8th April 1919.

DISMISSAL.

It is hereby notified that C. A. B. Franks, late Jailor, Central Jail, Bellary and M. B. Jesudasan Pillai, Store-keeper, Central Jail, Bellary, who have been convicted and sentenced to 18 months' and 4½ years' rigorous imprisonment respectively have been dismissed from the Government service and they are ineligible for re-employment in any department under Government.

J. P. CAMERON, Major, I.M.S.,
Inspector-General of Prisons.

Ootacamund, 19th April 1919.

NOTICE.

It is hereby notified for the information of the public that, under the orders of Government, the Trichinopoly district will be detached from the Cuddalore Co-operative section, of which it now forms a part and will be added to the new Coimbatore section, with headquarters at Coimbatore. All communications relating to co-operative matters arising in the Trichinopoly district should from the 1st May 1919 be addressed to the Assistant Registrar of Co-operative Societies, Coimbatore section, Coimbatore.

(For the Assistant Registrar of Co-operative Societies, Cuddalore section, 15th April 1919.

M. K. VENKATACHARIYAR,
Assistant Registrar.

EXAMINATION FOR THE GRANT OF CERTIFICATES OF COMPETENCY TO ELECTRIC WIREMEN.

1. Notice is hereby given that under G.O. No. 1068 W., dated 14th September 1918, the first examination for the grant of certificates of competency to electric wiremen will be held at the Government Trades School, Mukur Nallamuthu Street, Georgetown, Madras, on Friday, 16th May 1919, commencing at 10 a.m.

2. Candidates should send in their applications on or before 7th May 1919 on printed forms to be previously obtained from the Electrical Inspector to the Government of Madras, Chepauk, Madras; after 7th May no application will be considered.

3. The prescribed fee of five rupees should be paid into a Government Treasury or if at Madras, into the Bank of Madras and the receipt given by the Treasury Officer or the Bank of Madras securely fastened to the application together with the other enclosures.

4. Candidates should fill in their applications fully and legibly. Any candidate who makes any false representation for the purpose of seeking admission to the examination will be criminally prosecuted.

5. For all available information on the subject candidates are referred to the rules published in Part I of the *Fort St George Gazette*, dated 25th November 1918, pages 2181 and 2182.

E. J. B. GREENWOOD,
Electrical Inspector to Government.

Chepauk, Madras, 6th April 1919.

DEPARTMENT OF AGRICULTURE, MADRAS.

STATEMENT I.

Return showing the inland consumption and exports of raw cotton in the Madras Presidency for the week ending 5th April 1919.

[*Note.*—All figures are in bales of 400 lb. each.]

Variety of cotton.	For corresponding week of previous year.		For the current week.			Total from 3rd February to corresponding week of previous year		For the current year from 2nd February to date.			Exports by rail from the Madras Presidency from 1st January 1919 to date.	Imports by rail into the Madras Presidency from 1st January 1919 to date.	Total at mills (3) and (9) and Out-turn (16).
	Received at mills (a)	Exported by sea.	Received at mills (b)	Exported by sea (c)	Total.	Received at mills.	Exported by sea.	Received at mills.	Exported by sea.	Total.			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Tinnevelly	75	4,433	464	12	1,816	(1818 1188	7,309	853 (d) 1,416	848	6,064	Not available.	Not available.	..
Salem	120		18			1812		3,012					..
Cambodia	883		1158					3,030					
Northern and Western	836	..	324	..	814	86 5	..	279	332	4,113			..
Coconada	..		18			31							
Outside Cotton ..	449	..	432	..	893	2,714	..	2,981	..	2,981			..
Total ..	1,716	4,433	2,836	12	2,893	14,092	7,309	14,720	1,180	13,978			19,874

(a) Returns have been supplied in the corresponding week of previous year by eleven mills.
(b) Do. current week by eleven mills.
(c) Exports by sea in current week were—Madras nil; Tuticorin 12; Coconada nil; Calicut nil.
(d) Excludes 9 bales wrongly reported before.

STATEMENT II.

Quantity of cotton pressed in the pressing factories and of unpressed cotton received at spinning mills in the Madras Presidency during the week ending 5th April 1919.

Variety of cotton.	In previous year.				In current year.				Director's estimate of the 1918-19 crop.
	Number pressed in the week ending 6th April 1918.	Number pressed from 2nd February till 6th April 1918.	Unpressed cotton received at mills from 3rd February till 6th April 1918.	Total cotton accounted for from 2nd February till 6th April 1918.	Number pressed in the current week.	Number pressed from 2nd February to date.	Unpressed cotton received at mills from 2nd February to date.	Total cotton accounted for from 2nd February to date.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Tinnevelly	905	4,482	290	4,772	650	1,331	337	1,668	127,000
Salem	..	..	638	638	..	..	(b) 718	718	13,000
Cambodia	7,093	24,991	1,549	26,540	2,139	9,651	1,937	30,591	212,000
Northern and Western.	2,464	7,850	..	7,850	1,818	(a)10,403	..	10,403	291,000
Coconadas	494	2,146	..	2,146	639	2,239	65	2,304	46,000
Total ..	7,551	39,193	2,547	41,736	4,774	23,622	3,157	25,784	830,000

(a) Excludes 64 bales wrongly reported before.
(b) Do. 8 do.

R. C. WOOD,
Acting Director of Agriculture.

Madras, 14th April 1919.

GINGELLY CROP OF 1918-19—FOURTH OR FINAL REPORT.

(On an average of the five years ending 1916-17, the area under gingelly in the Madras Presidency has represented about 15·6 per cent of the total area under gingelly in British India.)

The area sown with gingelly up to the 1st April 1919 is estimated at 855,400 acres, as against last year's figure of 824,100 acres. The decrease is probably due to the failure of the paddy crop

especially in the Circars, after which gingelly is frequently taken as a second crop. There have however been good sowing rains in the south, where a good deal of late gingelly has been and is being sown.

The yield is estimated at 90 per cent of the normal, corresponding to a total yield of 21,190 tons, a decrease of nearly 28 per cent on last year's final figures.

(Area in hundreds of acres, i.e., 00 being omitted. Yield in tons.)

Crops. (1)	Estimate of area sown with gingelly up to 1st April 1919. (2)	1918. (3)	Increase (+) or decrease (−) of column 2 as compared with column 3. (4)	Percentage of estimated outturn to normal = 100. (5)	Estimated yield of area in column 2. (6)
					Tons.
Circars	255,5	372,6	—91,7	67	19,561
Deccan	16,0	46,3	—30,3	77	1,232
Carnatic	64,8	97,0	—32,2	101	6,542
Central	187,0	152,9	+34,0	19	14,123
South	98,0	142,9	—44,9	97	12,974
West Coast	21,5	14,5	+ 3,1	129	1,945
Total ..	859,9	824,4	—168,6	90	21,190

Outturn.	Tons.
(1) Estimated yield of 1918–19	21,190
(2) Yield of 1917–18—	
(a) As estimated on 1st April 1918	110,682
(b) As per final accounts	113,132

Madras, 11th April 1919.

G. A. D. STUART,
Director of Agriculture.

TREASURE-TROVE.

Notice is hereby given, under section 5 of the Indian Treasure Trove Act VI of 1878, that the undermentioned treasure is stated to have been found on the 12th July 1918 in S.F. No. 973 of Dudukuppet village, Nellore taluk, belonging to one Golla Subbayya alias Sarugupu Venkatasubbayya by one Gaddam Subbadu while digging earth on behalf of Varanasi Seshayya:—

Details of the find.	Weight.	Estimated value.
		Rs.
(1) One gold mann with two hooks and hundred gold beads of the shape of fishes.	Ten and three-quarter varahas and three gurigingas.	76
(2) A gold bangle double edged with two green and one red stone.	Ten and quarter varahas and two gurigingalu with lac inside.	85

All persons claiming the said treasure or any portion thereof are requested to appear in person or by a duly authorized agent before the Collector of Nellore at his office in Nellore on the 1st August 1919 in view of their claims being inquired into and disposed of according to law.

Nellore Collector's Office,
21st December 1918.

S. M. V. USMAN,
Acting Collector.

Under section 5 of the Indian Treasure Trove Act VI of 1878, it is hereby notified that on 6th February 1919 a treasure consisting of 17 silver coins bearing Chinese-Burmese or Japanese inscriptions with 2 ear pairs of bangles generally made out of the coins and valued at Rs. 21 was found in a Government land near a hill called Kothikottai, ½ furlongs south of Kannanga Kottai, Dharmapuri taluk, by Rangan, Perumomal and Yedayappan.

2. All persons claiming the treasure or any part thereof are hereby required to appear personally or by any authorized agent before the Collector of Salem on 6th August in view to their claims being inquired into and determined according to law.

Salem, 27th March 1919.

E. A. DAVIS,
Collector.

SANITARY COMMISSIONER.

Return showing the Births and Deaths registered in the Municipalities of the Madras Presidency containing 25,000 inhabitants and upwards and in the Cotacamund Municipality for the week ending 22nd March 1916.

Municipalities.	Population according to the Census of 1911.	BIRTHS.							DEATHS.															
		Caste.				Total.			Caste.				Total.			Cause								
		Christian.	Hindu.	Muhammadan.	Other Classes.	M.	F.	Total.	Christian.	Hindu.	Muhammadan.	Other Classes.	M.	F.	Total.	Cholera.	Small-pox.	Plague.	Fevers.	Dysentery and Diarrhœa.	Respiratory diseases.	Injuries.	All other causes.
Madura	134,180	2	100	2	..	50	54	104	..	57	5	..	27	35	60	..	1	..	20	7	2	..	30
Trichinopoly	123,512	12	80	10	2	48	57	105	5	66	5	4	48	56	74	4	10	..	8	4	2	1	50
Calicut	78,417	2	80	14	..	25	21	46	5	64	35	..	46	58	76	11	17	..	3	5	7	..	33
Kumbakonam	54,647	..	80	6	..	16	18	32	1	56	1	..	18	22	40	..	1	..	11	2	3	..	23
Tanjore	50,341	6	34	6	..	23	23	46	5	43	3	..	25	28	48	..	1	..	6	9	3	..	31
Nagapatam	50,148	4	23	12	..	22	18	41	..	37	12	..	18	31	48	..	1	..	6	7	1	3	30
Salem	68,153	..	34	8	..	18	23	41	..	23	1	..	16	12	24	..	..	..	1	3	1	..	19
Cuddalore	55,574	..	44	1	..	25	20	45	2	18	1	..	12	9	21	..	..	..	..	1	4	..	16
Cocanada	54,110	..	55	..	..	12	21	33	1	42	1	..	20	26	46	1	6	..	17	3	5	2	12
Conjeeveram	53,884	..	28	4	..	21	11	32	..	22	1	..	14	15	28	2	1	..	..	4	3	..	19
Vellore	48,746	..	18	14	..	18	14	32	..	16	6	..	14	13	27	..	5	1	5	1	..	..	16
Rajahmundry	48,317	..	24	..	..	12	12	24	..	48	1	..	31	18	47	..	31	..	6	1	..	..	7
Mangalore	48,412	13	11	7	..	19	12	31	15	61	10	..	25	26	45	1	20	..	1	6	4	..	13
Coimbatore	47,007	2	26	..	..	18	10	31	2	15	..	..	6	8	17	..	1	..	4	1	..	..	11
Palamcottah	44,809	6	32	6	..	22	11	33	6	16	6	..	10	18	23	..	..	..	1	7	4	..	11
Tuticorin	44,808	4	25	8	..	19	18	37	2	16	4	..	18	4	20	..	2	..	3	..	2	..	13
Palghat	44,319	..	29	5	..	21	13	34	1	23	4	..	13	15	28	..	6	..	5	1	..	..	14
Guntur	42,812	4	18	7	..	14	10	24	2	30	6	..	21	17	38	..	..	6	5	1	3	..	23
Vizagapatam	43,416	..	16	..	..	8	7	15	..	23	..	..	8	14	22	1	..	..	1	4	1	..	14
Ellore	42,551	..	37	4	..	25	16	41	..	25	1	..	11	15	26	2	..	..	7	..	..	..	17
Masulipatam	42,128	..	27	4	..	15	16	31	..	28	6	..	12	13	31	1	..	..	10	..	3	..	17
Tuticorin	40,188	7	28	1	..	16	16	31	7	16	1	..	8	14	24	..	..	..	5	3	1	..	15
Vizianagram	37,850	..	18	1	..	11	9	20	..	20	2	..	11	10	21	..	..	..	2	2	4	1	8
Bellary	44,258	..	14	6	..	11	12	23	3	29	16	..	16	17	33	..	6	..	5	..	1	..	19
Nellore	33,248	1	16	..	..	6	8	14	..	28	8	..	16	14	30	1	..	..	3	2	..	..	19
Berwada	32,857	2	16	3	..	12	14	26	1	35	8	1	16	18	35	..	..	..	6	4	2	..	26
Adoni	31,648	1	3	2	..	6	3	9	..	5	3	..	3	6	9	..	..	..	1	..	..	..	1
Berhampur	31,455	..	14	1	..	11	4	15	..	12	6	..	11	10	21	..	5	..	1	2	1	..	8
Tellicherry	29,256	1	18	3	..	11	17	28	1	16	21	..	18	12	30	13	2	..	3	1	3	1	8
Srivilliputtur	28,046	..	18	..	..	10	8	18	..	6	..	..	3	3	6	..	..	..	2	..	..	..	4
Cannanore	18,967	..	7	10	..	11	6	17	2	7	28	..	21	11	32	10	..	..	..	5	2	..	14
Mayaveram	27,121	3	20	..	..	13	6	19	3	18	..	..	3	7	15	..	..	..	3	..	..	..	12
Mangod	28,040	..	8	3	..	7	4	11	..	6	7	..	6	6	12	..	..	..	3	..	1	..	8
Dindigul	25,052	2	15	2	..	15	13	30	3	14	6	..	12	11	23	..	1	..	6	3	..	1	14
Ootacamund	18,529	3	..	3	3	4	8	20	4	10	5	5	7	6	13	..	1	..	3	..	3	..	6
Total	1,670,488	72	881	156	7	388	518	1,187	61	837	209	10	555	642	1,086	45	120	7	178	68	72	7	578

Madras, 18th April 1916.

N. ANNAJI RAO,
Asst. Surgn.-Gnnrl. for the Govt. of Madras.

Statement showing Deaths from Snake-bite and Deaths in each district of the Madras Presidency from August 1906 to 19th April 1910.

[D = Deaths; S = Snakes.]

	Anantapur.	Bellary.	Chingleput.	Chittoor.	Coimbatore.	Cuddapah.	Cuddalore.	Godavari.	Gudivada.	Guntur.	Kistna.	Kurnool.	Madras City.	Madura.	Malabar.	Nellore.	Nilgiris. The	North Arcot.	Ramnad.	Salem.	South Arcot.	South Kanara.	Tanjore.	Trichinopoly.	Tinnevelly.	Cochin State.	Sandur State.	Pudukkottai State.	Mangalapuram.	Pollachi Taluk.	Total.
First period August 1906 to June 1907.	D 0	338	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	338
	S 0	377	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	377
Second period (July 1907 to June 1908).	D 0	110	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	110
	S 0	84	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	84
Third period (July 1908 to June 1909).	D 0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	S 0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fourth period (July 1909 to June 1910).	D 0	5,683	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	5,683
	S 0	5,998	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	5,998
Fifth period (July 1910 to June 1911).	D 0	1,845	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	1,845
	S 0	2,038	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	2,038
Sixth period (July 1911 to June 1912).	D 0	4,227	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	4,227
	S 0	4,118	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	4,118
Seventh period (July 1912 to June 1913).	D 0	1,078	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	1,078
	S 0	1,111	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	1,111
Eighth period (July 1913 to June 1914).	D 0	817	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	817
	S 0	844	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	844
Ninth period (July 1914 to June 1915).	D 0	1,200	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	1,200
	S 0	1,201	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	1,201
Tenth period (July 1915 to June 1916).	D 0	2,700	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	2,700
	S 0	2,921	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	2,921
Eleventh period (July 1916 to June 1917).	D 0	2,570	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	2,570
	S 0	2,660	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	2,660
Twelfth period (July 1917 to June 1918).	D 0	4,110	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	4,110
	S 0	4,270	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	4,270
Thirteenth period (July 1918 to June 1919).	D 0	3,631	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	3,631
	S 0	3,660	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	3,660
Fourteenth period (July 1919 to June 1920).	D 0	11,891	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	11,891
	S 0	12,146	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	12,146
Fifteenth period (July 1920 to June 1921).	D 0	4,704	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	4,704
	S 0	4,830	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	4,830
Sixteenth period (July 1921 to June 1922).	D 0	3,330	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	3,330
	S 0	3,500	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	3,500
Seventeenth period (July 1922 to June 1923).	D 0	3,700	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	3,700
	S 0	3,900	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	3,900
Eighteenth period (July 1923 to June 1924).	D 0	3,700	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	3,700
	S 0	3,900	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	3,900
Nineteenth period (July 1924 to June 1925).	D 0	3,700	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	3,700
	S 0	3,900	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	3,900
Twentieth period (July 1925 to June 1926).	D 0	3,700	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	3,700
	S 0	3,900	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	3,900
Twenty-first period (July 1926 to June 1927).	D 0	3,700	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	3,700
	S 0	3,900	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	3,900
Twenty-second period (July 1927 to June 1928).	D 0	3,700	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	3,700
	S 0	3,900	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	3,900
Twenty-third period (July 1928 to June 1929).	D 0	3,700	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	3,700
	S 0	3,900	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	3,900
Twenty-four period (July 1929 to 19th April 1930).	D 0	2,775	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	2,775
	S 0	2,925	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	2,925
Grand Total	D 0	82,084	101	331	1,078	1,337	1,337	1,704	1,704	3,341	3,341	1,870	1,870	2,207	2,207	1,704	1,704	3,704	3,704	3,704	3,704	3,704	3,704	3,704	3,704	3,704	3,704	3,704	3,704	3,704	140,000
	S 0	80,000	84	844	1,111	1,201	1,201	1,704	1,704	3,341	3,341	1,870	1,870	2,207	2,207	1,704	1,704	3,704	3,704	3,704	3,704	3,704	3,704	3,704	3,704	3,704	3,704	3,704	3,704	3,704	140,000

Statement showing PLAGUE SEIZURES AND DEATHS in each infected place in the Madras Presidency for week ending 19th April 1919 as compared with two previous weeks.

District, town and port.	Reported during the week ending 5th April 1919.						Reported during the week ending 12th April 1919.						Reported during the week ending 19th April 1919.					
	Imported.		Indigenous.		Total.		Imported.		Indigenous.		Total.		Imported.		Indigenous.		Total.	
	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.
Anantapur district																		
Bellary district																		
Chingleput district																		
Chittoor district																		
Coimbatore district																		
Cuddapah district																		
Ganjam district																		
Godavari district																		
Coconada town and port																		
Guntur district																		
Kistna district																		
Karnool district																		
Madras City																		
Madura district																		
Madura town																		
Malabar district																		
Cannanore town																		
Tellicherry town																		
Nellore district																		
The Nilgiris																		
North Arcot district																		
Pondicherry town																		
Salem district																		
Salem town																		
South Arcot district																		
South Kanara district																		
Mangalore port																		
Tanjore district																		
Kumbakonam town																		
Mayavaram town																		
Tuticorin district																		
Tuticorin port																		
Trichinopoly district																		
Trichinopoly town																		
Chingleput port																		
Vizagapatam district																		
Bandar Road																		
Total																		

Madras, 19th April 1919.

M. J. QUIRKE, Major, I.M.S.,
Acting Surg. Commr. for the Govt. of Madras.

JUDICIAL NOTIFICATIONS.

INVESTITURE OF POWERS.

Under rule 1 of Order XX of the First Schedule of the Code of Civil Procedure, 1908 (as amended by the High Court notification, dated the 9th November 1914, published at page 2088 of Part II of the *Fort St. George Gazette*, dated the 17th November 1914), and in continuation of previous notifications on the subject, the High Court is pleased specially to empower R.R.Rv. Kadambi Sundararama Ramaswami Sastri Avargal, District Munsif, to pronounce judgments by dictation to a shorthand writer in open Court.

High Court of Judicature, Madras,
12th April 1919.

R. H. COURTENAY,
Registrar.

Under section 138 (1) of the Code of Civil Procedure (Act V of 1908), as amended by the Decentralization Act, 1914 (IV of 1914), the High Court is pleased to direct that the undermentioned officer shall, in cases in which an appeal is allowed, take down the evidence with his own hand in the English language:—

M.R.Ry. Periyasami Pillai Kumaraswami Pillai Avargal, Acting District Munsif of Paramb.

High Court, Madras,
18th April 1919.

C. S. RAMACHANDRA AYYAR,
Assistant Registrar, Appellate Side.

NOTIFICATION.

In exercise of the powers conferred by section 28 of the Madras Civil Courts Act, III of 1873, as amended by the Decentralization Act IV of 1914, and with reference to the High Court Notification dated the 7th February 1917, published at pages 331 and 332, Part II of the *Fort St. George Gazette* dated the 13th February 1917, the High Court hereby directs and notifies that the Court of the Temporary Subordinate Judge for the District of Bellary sanctioned in G.O. No. 891, Home (Judicial), dated the 10th April 1919, shall neither have, nor exercise, the jurisdiction of a Court of Small Causes under the Provincial Small Cause Courts Act, IX of 1887.

High Court of Judicature,
Madras, 16th April 1919.

R. H. COURTENAY,
Registrar.

ADJOURNMENT OF COURTS.

Notice is hereby given that the Court of the Official Receiver, Guntur district, will be closed for summer vacation for two months from Monday, the 5th May to Saturday, the 5th July 1919—both days inclusive.

P. V. SRINIVASA RAO,
Official Receiver.

Guntur, 2nd April 1919.

Notice is hereby given that the Official Receiver's Court of Chingleput will be closed for the annual recess for two months from Monday the 5th day of May to Saturday the 5th day of July 1919 both days inclusive.

2. No petitions or other papers will be received during the above adjournment of the Court.

3. Arrangements will, however, be made for granting copies of judgments, etc., provided that applications for such copies have been presented before the adjournment.

P. RAJAGOPALA ACHARIYAR,
Official Receiver.

Chingleput, 5th April 1919.

SUMMONS FOR DISPOSAL OF SUIT.

(ORDER 8, RULES 1 AND 5.)

IN THE COURT OF THE MUNSIF AT HATHRAS, DISTRICT ALIGARH, UNITED PROVINCES.

Suit No. 784 *of* 1918.

Sundar Sing s/o Nekram resident of Suratia Pargana Murson District Aligarh .. .. *Plaintiff.*

Sanna Lal s/o Kunr Sen Vaish of Semnai at present dwelling at station Adoni district Bellary, s/o Makhan Lal Ram Dyal Halwai .. *Defendant.*

To Sanna Lal dwelling at

Whereas the plaintiff has instituted a suit against you for Rs. 198, you are hereby summoned to appear in this court in person or by a pleader duly instructed and able to answer all material questions relating to the suit, or who shall be accompanied by some person able to answer all such questions on the 28th day of April 1919, at ten o'clock in the forenoon, to answer the claim; and, as the day fixed for your appearance is appointed for the final disposal of the suit, you must be prepared to produce on that day all the witnesses upon whose evidence, and all the documents upon which, you intend to rely in support of your defence.

Take notice that, in default of your appearance on the day beforementioned, the suit will be heard and determined in your absence.

Given under my hand and the seal of the Court, this 11th day of April 1919.

[*Illegible*]
Judge/Presiding Officer.

Hathras, 11th April 1919.

NOTICE.

1. Should you apprehend your witnesses will not attend of their own accord, you can have a summons from this court to compel the attendance of any witness, and the production of any document that you have a right to call upon the witness to produce, on applying to the court and on depositing the necessary expenses.

2. If you admit the claim, you should pay the money into court together with costs of the suit to avoid execution of the decree, which may be against your person or property or both.

INSOLVENCY PETITIONS.

No. 3 of 1919 in the Court of the District Judge, Bellary.

Hirshal Abdul Kareem Sahib, son of Nabi Sahib, trader, residing in Hirshal, Bellary taluk .. .. *Petitioner.*

Notice is hereby given that the petitioner has filed this petition to adjudicate him an insolvent and that the 27th day of June 1919 has been fixed for final hearing, all persons who intend objecting to the petition are required to appear on the said date in person or by vakil and they are to submit grounds of their opposition in writing three (3) clear days before the day of hearing exclusive both of the day of giving such notice and of the said day of hearing.

H. R. BARDSWELL,
District Judge.

Bellary, 14th April 1919.

ORIGINAL PETITION No. 53 OF 1918 (CONNECTED WITH No. 27 OF 1916 ON THIS COURT) IN THE COURT OF THE DISTRICT JUDGE, CUDDAPAH.

In the matter of Somisetti Tirumangalam, son of Rangayya of Rajampet .. .. *Petitioner (Insolvent).*

Notice is hereby given under section 42 (2) of Act III of 1907 that the order of the Official Receiver of Cuddapah dated the 30th September 1918, in insolvency petition No. 53 of 1918 on the file of this Court adjudicating the above-named petitioner insolvent has been annulled by an order of this court dated the 12th April 1919.

C. G. MACKAY,
District Judge.

Cuddapah, 18th April 1919.

No. 9 of 1919 in the Court of the District Judge, Madura.

C. K. Subbayyar and Brothers, through its authorized agent K. S. Krishnamacharlu .. .. *Petitioners.*
R. G. Lakshmana Ayyar & sons and thirteen others .. .. *Respondents.*

It is hereby notified that the petitioner abovenamed has put in the above petition for adjudicating respondents 1—4, R. G. Lakshmana Ayyar & sons, etc., dealers in yarn in Madura, and that the petition is posted to 1st May 1919, and that anybody who has any objection thereto may appear before the District Court, Madura, on the said day.

P. A. HOOTY,
District Judge.

Madura, 15th April 1919.

No. 1 of 1919 in the District Court, Nellore.

Sadhu Pullayya, son of Krishnamma, Vaisya and trader, residing at Vitahlapuram, Darsi division .. .. *Petitioner (Debtor).*
Kodum Seshayya and seventeen others .. .. .. *Respondents (Creditors).*

Notice is hereby given that the aforesaid petitioner has applied to this Court to be adjudged an insolvent and that the petition is posted to 2nd May 1919 for hearing. Given under my hand and the seal of the Court this 12th day of April 1919.

No. 2 of 1919 in the District Court, Nellore.

Rebala Gopala Reddi .. .. *Petitioner (Creditor).*
Pallamreddi Bali Reddi, Panta Kapu and landholder, residing at Alur, Kovur taluk .. .. *Respondent (Debtor).*

Notice is hereby given that the aforesaid petitioner has applied to this court praying that the respondent aforesaid may be adjudged an insolvent and that the petition stands adjourned to 2nd May 1919 for hearing. Given under my hand and the seal of the Court this 12th day of April 1919.

No. 3 of 1919 in the District Court, Nellore.

Prathi Subba Nayudu, son of Nagappa Nayudu, Kamma, residing at Gandlavedu, Atmakur taluk .. .. .. *Petitioner (Debtor).*
Thota Varadappa Nayudu and twelve others .. .. *Respondents (Creditors).*

Notice is hereby given that the aforesaid petitioner has applied to this court to be adjudged an insolvent and that the petition is posted to 9th July 1919 for hearing. Given under my hand and the seal of the Court this 12th day of April 1919.

W. L. VENKATARAMAYYA,
District Judge.

Nellore, 12th April 1919.

No. 3 of 1918 in the Court of the District Munsif at Chodavaram.

Madhemanti Jaggayya, 35 years, son of Venkanna, Kapu and cultivator of Maitaranipalem, hamlet of Godivada in Viravilli taluk .. *Petitioner.*
Geeji Ramaswami and six others .. .. .. *Respondents.*

Under section 10 (7) of the Provincial Insolvency Act III of 1907 it is hereby notified that the petitioner above named was adjudged an insolvent on 11th March 1919. The creditors of the said insolvent should prove their claims as soon as possible.

No. 2 of 1919 in the Court of the District Munsif at Chodavaram.

Chenna Subbarayudu, 68 years, son of Polisetti Vyasa and Sowcar of Waddadi in Viravilli taluk .. .. *Petitioner.*
Palahari Kannayya and six others .. .. *Respondents.*

Under section 10 (7) of the Provincial Insolvency Act III of 1907 it is hereby notified that the petitioner above named was adjudged insolvent on 4th March 1919. The creditors of the said insolvent should prove their claims as soon as possible.

S. RAJAGOPOLA AYYANGAR,
District Munsif.

Chodavaram, 16th April 1919.

No. 4 of 1919 in the Court of the District Munsif, Kasaragod.

Pakkire, nephew of Mane Kalebara, residing in Kasaragod kasba .. .. *Petitioner (Debtor).*
Amma (female) and four others .. .. *Creditors.*

Notice is hereby given that the petitioner has applied to this Court to be adjudged an insolvent and that the petition is posted for hearing to 3rd May 1919.

No. 3 of 1919 in the Court of the District Munsif, Kasaragod.

Tharuvai, nephew of Pahre, residing in Kotappuram of Nileshwar kasba village, Kasaragod taluk .. .. *Petitioner (Debtor).*
Charumel Avulla Haji and five others .. .. .. *Creditors.*

Notice is hereby given that the aforesaid petitioner has applied to this Court to be adjudged an insolvent and that the petition is posted for hearing to 2nd May 1919.

No. 6 of 1919 in the Court of the District Munsif, Kasaragod.

Kunhi Raman Mumbaanu, son of Vasudeva Mumbanna, residing at Poonam amam desam .. .. *Petitioner (Debtor).*
Kunhi Raman and eleven others .. .. *Creditors.*

Notice is hereby given that the petitioner has applied to this Court to be adjudged an insolvent and that the petition is posted for hearing on 3rd May 1919.

K. RARU NAYAR,
District Munsif.

Kasaragod, 12th April 1919.

No. 2 of 1919 in the Court of the District Munsif, Ellore.

Palamarasetti,Balaramaswamy .. .. *Petitioner.*
Diwan Bahadur Yallapalli Janakiramayya Pantulu Garu and two others .. .. *Creditors.*

Notice is hereby given, under clause 7 of section 16 of Act III of 1907, that the abovenamed petitioner was adjudged an insolvent by an order of this Court on 2nd April 1919. All creditors may prove their debts before the Official Receiver, Kistna.

No. 5 of 1919 in the Court of the District Munsif, Ellore.

Devarapalli Sarvayya and Devarapalli Padmanabhuda, sons of Mattayya and Manepalli Chendrayya, son of Gopanna, Vaisyas of Nadipalli . *Petitioners.*
Gutta Venkayya and nineteen others .. .. *Creditors.*

Notice is hereby given that the abovenamed petitioners have applied to this Court to be declared insolvents and that their petitions stand posted to 30th April 1919. Any creditor wishing to oppose the same may do so on the date of hearing.

District Munsif's Court,
Ellore, 15th April 1919.

K. NARASIMHAM,
District Munsif.

No. 14 of 1918 in the Court of the District Munsif, Nellore.

Ponnoor Kondayya, son of Venkatrama Chetti of Sabobpet, Nellore .. *Petitioner.*
Nanna Ramanujam Chetti and others .. .. .. *Creditors.*

Notice is hereby given that the abovenamed petitioner was adjudged an insolvent by this court on the 25th March 1919. Creditors of the abovenamed insolvent should prove their debts on or before the 15th May 1919, by delivering or sending by registered post an affidavit in form No. 3 of the Madras Provincial Insolvency Rules, 1908.

No. 1 of 1919 in the Court of the District Munsif, Nellore.

Chittamoora Pichireddi, son of Chenchureddi of Atmakur .. .. *Petitioner.*
Gandhi Lakshmidevamma and others .. .. .. *Creditors.*

Notice is hereby given that the abovenamed petitioner was adjudged an insolvent by this court on the 25th March 1919. Creditors of the abovenamed insolvent should prove their debts on or before the 15th May 1919 by delivering or sending by registered post an affidavit in form No. 3 of the Madras Provincial Insolvency Rules, 1908.

No. 2 of 1919 in the Court of the District Munsif, Nellore.

Gandla Narayanaswami Nayudu, son of Ramaswami of Pathakampat, Nellore .. .. *Petitioner.*
Rampala Venkatasubbayya and others .. .. *Creditors.*

Notice is hereby given that the abovenamed petitioner was adjudged an insolvent by this court on the 21st March 1919. Creditors of the abovenamed insolvent should prove their debts on or before the 15th May 1919 by delivering or sending by registered post an affidavit in form No. 3 of the Madras Provincial Insolvency Rules, 1908.

No. 3 of 1919 in the Court of the District Munsif, Nellore.

Manjukoora Rangayya, son of Penchalasetti of Pottapadi, Nellore taluk .. .. *Petitioner.*
Vemuri Viswanadham and others .. .. *Creditors.*

Notice is hereby given that the abovenamed petitioner has been adjudged an insolvent by this court on the 25th March 1919. Creditors of the abovenamed insolvent should prove their debts on or before the 15th May 1919, by delivering or sending by registered post an affidavit in form No. 3 of the Madras Provincial Insolvency Rules, 1908.

P. VENUGOPAUL NAYUDU,
District Munsif.

Nellore, 16th April 1919.

No. 1 of 1919 in the Court of the District Munsif, Penukonda.

Tallapalli Dasappa, son of Venkatayya, Patra caste, cultivation, residing at Suruguyagaripalli, hamlet of Mallapalli, Kadiri taluk .. .. *Petitioner.*
Aravati Thopatayya and ten others .. .. *Creditors.*

Notice is hereby given that the abovenamed petitioner was adjudged an insolvent by an order of this court dated 15th April 1919 and that creditors should prove their claims as soon as possible by delivering or sending by post to this court on a registered letter, an affidavit in form No. 3.

C. KUMARACHARAVARTHI AYYANGAR,
District Munsif.

Penukonda, 17th April 1919.

No. 9 of 1919 in the District Munsif's Court, Shiyali.

Subbayya Pillai and his son .. .. *Petitioners.*
Chinnachambi Ravuttar and 20 others .. .. *Respondents.*

Notice is hereby given, under section 12 (2) of Act III of 1907, that the abovenamed petitioners have applied to this court to be declared insolvents and that the petition is posted to 18th June 1919 for hearing.

P. M. SRINIVASA AYYANGAR,
Acting District Munsif.

Shiyali, 15th April 1919.

No. 6 of 1918 in the Court of the District Munsif, Sompeta.

Linmayicharana Parichа .. .. *Petitioner.*
Malla Kasayya and others .. .. *Creditors.*

Notice is hereby given under section 18 (7) of Provincial Insolvency Act that the above petitioner Linmayicharana Parichа, son of Bikari Khaserama Panigrahi, Oriya Brahman, aged 42 and residing at Kollura of Jalantra taluk was adjudged insolvent by this Court on 31st March 1919.

No. 7 of 1918 in the Court of the District Munsif, Sompeta.

Namasingaram Karanam Gurrachandra Patnaik and Sadhacharana Patnaik .. .. *Petitioners.*
Andhavarapu Ramanna and others .. .. *Creditors.*

Notice under section 18 (7) of Provincial Insolvency Act is hereby given that Namasingaram Karanam Gurrachandra Patnaik and Sadhacharana Patnaik, sons of Devanbandhu Patnaik of Sraki Karanam caste and residing at Parlakimedi were adjudged insolvents by this Court on 31st March 1919.

No. 8 of 1918 in the Court of the District Munsif, Sompeta.

Gahaka Netyananda Tripati .. .. *Petitioner.*
Thamarala Ramaswami and others .. .. .. *Creditors.*

Notice is hereby given under section 18 (7) of Provincial Insolvency Act that the abovenamed petitioner Gahaka Netyananda Tripati, son of Ramanna Tripati, Oriya Brahman, aged 30 and residing at Kasibugga in Tarla taluk, was adjudged insolvent on 31st March 1919 by this Court.

No. 9 of 1918 in the Court of the District Munsif, Sompeta.

Vadavalasa Venkanna .. .. *Petitioner.*
Savara alias Thurubhadra Padhi and others .. .. .. *Creditors.*

Notice is hereby given under section 18 (7) of Provincial Insolvency Act that the above petitioner Vadavalasa Venkanna, son of Ramadasu, Kapu by caste cultivator, aged 49 and residing at Kasimpeta of Thurpu Mutta in Parlakimedi taluk was adjudged insolvent by this Court on 31st March 1919.

B. AUDINARAYANA NAYUDU,
District Munsif.

Sompeta, 7th April 1919.

No. 4 of 1918 in the Court of the District Munsif, Vizagapatam.

Kodara Ramaswami, son of Pollah, sixty years, Kalli, sadie, of Vizagapatam .. .. *Petitioner.*

Notice is hereby given under section 18, clause 7 of the Provincial Insolvency Act III of 1907, that the abovenamed petitioner has been adjudged an insolvent by an order of this court dated 27th March 1919, and that the creditors should prove their debts on or before 3rd May 1919.

No. 7 of 1919 in the Court of the District Munsif, Vizianagaram.

Battula Ranganayakulu, son of Varahalu, Vysya, unemployed, of Bimlipatam .. .. *Petitioner.*

Notice is hereby given, under section 18, clause 7 of the Provincial Insolvency Act III of 1907, that the abovenamed petitioner has been adjudged an insolvent by an order of this court dated 22nd January 1919 and that the creditors should prove their debts on or before 2nd May 1919.

No. 9 of 1919 in the Court of the District Munsif, Vizagapatam.

Pentakota Venku Nayudu, adopted son of Ganga Nayudu, twenty-one years, Gavara, unemployed, of Suchikonda, Anakapalle taluk .. *Petitioner.*

Notice is hereby given, under section 12, clause 2 of Act III of 1907, that the abovenamed petitioner put in a petition in this court praying that he may be adjudged an insolvent and that the said petition stands posted to 24th June 1919. Any creditor wishing to oppose the said petition may appear in this court on the said date.

A. NARAYANA SARMA,
Acting District Munsif.

Vizagapatam, 16th April 1919.

FREE ENGINEERING BOOKS FROM INTERNET

No. 9 of 1918 (on the file of the Sub Court, Ootacamund),
in the Court of the Official Receiver, Coimbatore.

Somaji Rao .. .. *Petitioner (Insolvent)*
Mahomed Sheriff Sahib and others .. .. *Creditors.*

Notice is hereby given under section 39 (4) of Act III of 1907, that the creditors of the above-named debtor should prove their claims in Form No. 3 of the Madras Provincial Insolvency Rules of 1908 on or before 28th June 1919; else a dividend will be declared without regard to their claims.

No. 10 of 1915 (on the file of the Sub-Court, Ootacamund),
in the Court of the Official Receiver, Coimbatore.

M. Thiruvengadam Pillai .. .. *Petitioner (Insolvent).*
S. Girdhari Lal and others .. .. *Creditors.*

Notice is hereby given under section 39 (4) of Act III of 1907, that the creditors of the above-named debtor should prove their claims in Form No. 3 of the Madras Provincial Insolvency Rules of 1908 on or before 28th June 1919; else a dividend will be declared without regard to their claims.

No. 26 of 1915 (on the file of the District Munsif's Court, Tiruppur)
in the Court of the Official Receiver, Coimbatore.

Sreenivasa Ayyar .. .. *Petitioner (Insolvent).*
Muthukaruppan Chetti and others .. .. *Creditors.*

Notice is hereby given under section 39 (4) of Act III of 1907 that the creditors of the above-named debtor should prove their claims in form No. 3 of the Madras Provincial Insolvency Rules of 1908 on or before 28th June 1919, else a dividend will be declared without regard to their claims.

No. 3 of 1916 (on the file of the Sub-Court, Ootacamund)
in the Court of the Official Receiver, Coimbatore.

Kongan .. .. *Petitioner (Insolvent).*
Perumal Nayudu and others .. .. *Creditors*

Notice is hereby given under section 39 (4) of Act III of 1907 that the creditors of the above-named debtor should prove their claims in form No. 3 of the Madras Provincial Insolvency Rules of 1908 on or before 28th June 1919, else a dividend will be declared without regard to their claims.

No. 13 of 1917 (on the file of the Additional District Munsif's Court, Erode)
in the Court of the Official Receiver, Coimbatore.

Ardhanareeswara Ayyar .. .. *Petitioner (Insolvent).*
Komarappa Chetti and others .. .. *Creditors.*

Notice is hereby given under section 39 (4) of Act III of 1907 that the creditors of the above-named debtor should prove their claims in form No. 3 of the Madras Provincial Insolvency Rules of 1908 on or before 28th June 1919, else a final dividend will be declared without regard to their claims.

No. 1 of 1918 (on the file of the Additional District Munsif's Court, Coimbatore)
in the Court of the Official Receiver, Coimbatore

Pona Thambi Asari .. .. *Petitioner (Insolvent).*
M. L. T. K. A. L. Bank and others .. .. *Creditors.*

Notice is hereby given under section 39 (4) of Act III of 1907, that the creditors of the above-named debtor should prove their claims in Form No. 3 of the Madras Provincial Insolvency Rules of 1908 on or before 28th June 1919; else a final dividend will be declared without regard to their claims.

No. 5 of 1919 in the Court of the District Munsif, Tiruppur.

In the matter of the insolvency of Kavatti Nayakan.

Kavatti Nayakan, son of Sama Nayakan, Kallappalam, Palladam Taluk *Petitioner (Insolvent).*
Rajagopala Nayakan and others .. .. *Creditors.*

Notice is hereby given, under section 16 (7) of Act III of 1907, that the debtor abovenamed has been adjudged insolvent by an order of the Official Receiver dated the 29th day of March 1919, on the application of the abovenamed debtor; that all the creditors of the abovenamed debtor should prove their debts as soon as possible before 21st July 1919, and that a claim may be proved by delivering or sending by post in a registered letter to the Official Receiver, Coimbatore, an affidavit in Form No. 3 of the appendix to the Madras Provincial Insolvency Rules, 1908.

No. 38 of 1918 in the Court of the Principal District Munsif, Coimbatore.

Muthuvelee Pillai, son of Subramania Pillai, at Coimbatore .. *Petitioner (Debtor).*

Notice is hereby given under section 12 (2) of Act III of 1907 that the aforementioned insolvency petition will be heard by the Official Receiver, Coimbatore, at 11 a.m. on 24th June 1919.

No. 1 of 1918 in the Court of the Principal District Munsif, Erode.

Ardhanari Chetti, son of Nanjappa Chetti, Bhavani .. .. *Petitioner (Debtor).*

Notice is hereby given under section 12 (2) of Act III of 1907 that the abovementioned insolvency petition will be heard by the Official Receiver, Coimbatore, at 11 a.m. on 9th June 1919.

No. 3 of 1919 in the Court of the Subordinate Judge, Coimbatore.

In the matter of the insolvency of Ekambara Ayyar.

Ekambara Ayyar, son of Guntur Rama Ayyar, at Gobichettipalayam. *Petitioner (Insolvent).*
Pudukkarai Srinivasa Ayyar and others .. .. .. *Creditors.*

Notice is hereby given, under section 12 (1) of Act III of 1907, that the debtor above named has been adjudged insolvent by an order of the Official Receiver, dated the 31st day of March 1919, on the application of the abovenamed debtor; that all the creditors of the abovenamed debtor should prove their debts as soon as possible before 21st July 1919, and that a claim may be proved by delivering or sending by post in a registered letter to the Official Receiver, Coimbatore, an affidavit in Form No. 8 of the Appendix to the Madras Provincial Insolvency Rules, 1908.

No. 5 of 1919 in the Court of the District Munsif, Udumalpet.

Palani Kavandan, son of Sinnappa Kavandan at Pullamadam, Dharapuram taluk .. .. *Petitioner (Debtor).*

Notice is hereby given under section 12 (2) of Act III of 1907 that the abovementioned insolvency petition will be heard by the Official Receiver, Coimbatore, at 11 a.m. on 23rd June 1919.

No. 4 of 1919 in the Court of the Subordinate Judge, Coimbatore.

In the matter of the insolvency of B. K. Padmanabachari.

B. K. Padmanabhachar, son of Krishnachar at Bhavani .. .. *Petitioner (Insolvent).*
Omar Navakhan and others .. .. *Creditors.*

Notice is hereby given, under section 16 (1) of Act III of 1907, that the debtor abovenamed has been adjudged insolvent by an order of the Official Receiver dated the 5th day of April 1919, on the application of the abovenamed debtor; that all the creditors of the abovenamed debtor should prove their debts as soon as possible before 21st July 1919, and that a claim may be proved by delivering or sending by post in a registered letter to the Official Receiver, Coimbatore, an affidavit in Form No. 8 of the appendix to the Madras Provincial Insolvency Rules, 1908.

No. 6 of 1919 in the Court of the Additional District Munsif, Coimbatore.

Kandaswami Goundan, son of Marappa Goundan, at Kakkadava, Pollachi taluk .. .. *Petitioner (Debtor).*

Notice is hereby given, under section 12 (2) of Act III of 1907, that the abovementioned insolvency petition will be heard by the Official Receiver, Coimbatore, at 11 a.m. on 24th June 1919.

No. 9 of 1919 in the Court of the District Judge, Coimbatore.

L. R. Govindaswami Nayudu, son of Ramaswami Nayudu, at Lakshmanayakanpalayam, Palladam taluk .. .. *Petitioner (Debtor).*

Notice is hereby given, under section 12 (2) of Act III of 1907, that the abovementioned insolvency petition will be heard by the Official Receiver, Coimbatore, at 11 a.m. on 24th June 1919.

No. 7 of 1919 (on the file of the Subordinate Judge, Coimbatore), in the Court of the Official Receiver, Coimbatore.

Venkatappa Ayyar, son of Subbayya, at Gobichettipalayam .. *Petitioner (Debtor).*

Notice is hereby given under section 12 (2) of Act III of 1907 that the abovementioned insolvency petition will be heard by the Official Receiver, Coimbatore, at 11 a.m. on 24th June 1919.

No. 7 of 1919 in the Court of the Principal District Munsif, Coimbatore.

Marana Goundan, son of Linganna Goundan, at Semmeneg, Coimbatore taluk .. .. *Petitioner (Debtor).*

Notice is hereby given, under section 12 (2) of Act III of 1907, that the abovementioned insolvency petition will be heard by the Official Receiver, Coimbatore, at 11 a.m. on 23rd June 1919.

No. 8 of 1919 in the Court of the District Judge, Coimbatore.

Palani Goundan, son of Kaliyappa Goundan, at Periyapodu, Pollachi taluk .. .. *Petitioner (Debtor).*

Notice is hereby given, under section 12 (2) of Act III of 1907, that the abovementioned insolvency petition will be heard by the Official Receiver, Coimbatore, at 11 a.m. on 24th June 1919.

No. 9 of 1919 in the Court of the District Judge, Coimbatore.

M. N. Vellingiri Chetti, son of Nanjappa Chetti, at Tirupur.. .. *Petitioner (Debtor).*

Notice is hereby given under section 12 (2) of Act III of 1907 that the abovementioned insolvency petition will be heard by the Official Receiver, Coimbatore, at 11 a.m. on 23rd June 1919.

No. 11 of 1919 in the Court of the District Judge, Coimbatore.

Ayyappa Kavandan, son of Komaraswami Kavandan, at Sangamallur, Pollachi taluk .. .. *Petitioner (Debtor).*

Notice is hereby given under section 12 (2) of Act III of 1907 that the abovementioned insolvency petition will be heard by the Official Receiver, Coimbatore, at 11 a.m. on 23rd June 1919.

K. RAGHAVENDRA RAO,
Official Receiver.

Coimbatore, 15th April 1919.

No. 44 of 1918 in the Court of the Official Receiver, Ramnad at Madura.

In re the insolvency of Ar. L. Lakshmanan Chetti .. .. .. *Insolvent.*

Notice under section 39 (4) of the Provincial Insolvency Act is hereby given that a dividend is intended to be declared in the said matter and that if the creditors do not prove their claims to the satisfaction of this court on or before 19th July 1919, their claims will be expunged and a dividend will be distributed without regard to their claims.

No. 58 of 1918 in the Court of the Official Receiver, Ramnad at Madura.

In re the insolvency of Chidambaram Chetti .. .. .. *Insolvent.*

Notice is hereby given under section 39 (4) of the Insolvency Act that a dividend is intended to be declared in the said matter and that if the creditors do not prove their claims to the satisfaction of this court on or before 21st July 1919, their claims will be expunged and a dividend will be distributed without regard to such claims.

No. 9 of 1917 in the Court of the District Munsif, Pasumalai.

In the matter of insolvency of Krishna Ayyangar .. ..

Notice under section 39 (4) of the Provincial Insolvency Act is hereby given that a dividend is intended to be declared in the matter and that if the creditors do not prove their claims to the satisfaction of this court on or before 21st July 1919 their claims will be expunged and a dividend will be distributed without regard to their claims.

No. 47 of 1917 in the Court of the Official Receiver, Ramnad at Madura.

In re *the insolvency of Vellimalai Pillai.*

Notice under section 39 (4) of the Provincial Insolvency Act is hereby given that a dividend is intended to be declared in the said matter and that if the creditors do not prove their claims to the satisfaction of this Court, on or before 19th July 1919, their claims will be expunged and a dividend will be distributed without regard to their claims.

No. 8 of 1918 in the Court of the Official Receiver, Ramnad at Madura.

Puliveera Muthudathi Thevan..	*Petitioner.*
Arunachellam Chetti and others	*Creditors.*

Notice under section 16 (7) of the Insolvency Act is hereby given that Puliveera Muthudathi Thevan, son of Puliveera Muthuvira Thevan, residing at Puliveratherenkottai, Rajasingamangalam taluk, the petitioner abovenamed, was adjudged insolvent by this court on 19th March 1919 and that the creditors are required to prove their debts as soon as possible by delivering or sending by registered post to the Official Receiver, Ramnad at Madura, an affidavit in form No. 3 of the Insolvency Rules.

No. 24 of 1919 in the Court of the Official Receiver, Ramnad at Madura.

M. Chokkalingam Chetti	*Petitioner.*
Arunachalamsami and others	*Creditors.*

Notice under section 10 (7) of the Provincial Insolvency Act is hereby given that M. Chokkalingam Chetti, son of Muthuveerun Chetti, residing at Ilayangudi, Sivaganga taluk, the petitioner abovenamed, was adjudged insolvent by this court on 22nd March 1919, and that the creditors are required to prove their debts as soon as possible by delivering or sending by registered post to the Official Receiver, Madura, an affidavit in form No. 3 of the Provincial Insolvency Rules.

No. 30 of 1918 in the Court of the Official Receiver, Ramnad at Madura.

Sivana Kone	*Petitioner.*
T. S. Arjuna Raja and others	*Creditors.*

Notice under section 19 (7) of the Insolvency Act is hereby given that Sivana Kone, son of Mandaya Kone, residing at Vythianathapuram, Srivilliputtur taluk, the petitioner abovenamed, was adjudged insolvent by this court on 14th March 1919 and that the creditors are required to prove their debts as soon as possible by delivering or sending by registered post to the Official Receiver, Ramnad at Madura, an affidavit in form No. 3 of the Provincial Insolvency Rules.

No. 33 of 1918 in the Court of the Official Receiver, Ramnad at Madura.

Namasivayam Pillai	*Petitioner*
Sundararaja Thevan and others	*Creditors.*

Notice under section 19 (7) of the Insolvency Act is hereby given that Namasivayam Pillai, son of Namasivayam Pillai, residing at Meenadappa village, Palkunadam taluk, the petitioner abovenamed, was adjudged insolvent by this Court on 27th March 1919 and that the creditors are required to prove their debts as soon as possible by delivering or sending by registered post to the Official Receiver, Madura, an affidavit in form No. 3 of the Provincial Insolvency Rules.

10th April 1919.

No. 43 of 1919 in the Court of the Official Receiver, Ramnad at Madura.

Thiruvengadam Ayyangar	*Petitioner.*
Paramasayaga Othuvar and others	*Creditors.*

Notice under section 16 (7) of the Insolvency Act is hereby given that Thiruvengadam Ayyangar, son of Sundararaja Ayyangar, residing at kasba Tiruppattur, the petitioner abovenamed was adjudged insolvent by this court on 15th March 1919 and that the creditors are required to prove their debts as soon as possible by delivering or sending by registered post to the Official Receiver, Ramnad at Madura, an affidavit in form No. 3 of the Provincial Insolvency Rules.

No. 46 of 1918 in the Court of the Official Receiver, Ramnad at Madura.

Thirupathi Asari .. .. *Petitioner.*
Parasurama Nayuda and others .. .. *Creditors.*

Notice under section 16 (7) of the Insolvency Act is hereby given that Thirupathi Asari, son of Perumal Asari of Kamalkulam, Srivilliputtur taluk, the petitioner abovenamed, was adjudged insolvent by this court on 16th March 1919 and that the creditors are required to prove their debts as soon as possible by delivering or sending by registered post to the Official Receiver, Ramnad at Madura, an affidavit in form No. 8 of the Provincial Insolvency Rules.

No. 65 of 1918 in the Court of the Official Receiver, Ramnad at Madura.

Kaothadai Ayyangar.. .. .. *Petitioner.*
K. Sesha Ayyangar and others .. .. *Creditors.*

Notice under section 12 (2) of the Insolvency Act is hereby given that Kaothadai Ayyangar, son of Achala Ayyangar, residing at Valnikulam, Srivilliputtur taluk, has applied for being declared insolvent and that the said petition is posted to 2nd May 1919. Any creditors wishing to oppose the same may appear on that date either in person or by vakil.

No. 8 of 1919 in the Court of the Official Receiver, Ramnad at Madura.

Syed Ameer Sahib .. .. *Petitioner.*
N. V. E. Nachiyappa Chetti and others.. .. .. .. *Creditors.*

Notice under section 16 (7) of the Insolvency Act is hereby given that Syed Ameer Sahib, son of Syed Sahib, residing at Sattur taluk, the petitioner abovenamed, was adjudged insolvent on 22nd March 1919 by this court and that the creditors are required to prove their debts as soon as possible by delivering or sending by registered post to the Official Receiver, Madura, an affidavit in form No. 8 of the Provincial Insolvency Rules.

No. 14 of 1919 in the Court of the Official Receiver, Ramnad at Madura.

Sankarakumara Nadan .. .. *Petitioner.*
Bairava Ayyar and others .. .. *Creditors.*

Notice under section 12 (2) of the Insolvency Act is hereby given that Sankarakumara Nadan, son of Muthukomara Nadan, residing at Mantapu, Pallimadam taluk, has applied for being declared insolvent and that the said petition is posted to 2nd May 1919. Any creditors wishing to oppose the same may appear on that date either in person or by vakil.

No. 15 of 1918 in the Court of the Official Receiver, Ramnad at Madura.

K. V. Periyanan Chetti .. .. *Petitioner.*
Sundaram Chetti and others .. .. *Creditors.*

Notice under section 12 (2) of the Insolvency Act is hereby given that K. V. Periyanan Chetti, son of Vellayan Chetti, residing at Elayangudi, Ramnad district, has applied for being declared insolvent and that the said petition is posted to 3rd May 1919. Any creditors wishing to oppose the same may appear on that date either in person or by vakil.

T. S. RAMASWAMI AYYANGAR,
Official Receiver.

Madura, 10th April 1919.

No. 54 of 1918 (No. 33 of 1918 on the file of the District Court, South Arcot)
in the Court of the Official Receiver, South Arcot.

Ramaswami Nayudu .. .. *Insolvent.*
Nagappa Chetti and fourteen others .. .. *Creditors.*

Notice is hereby given under section 30 (4) of Act III of 1907 that the creditors of the abovenamed insolvent who have not yet proved their debts should do so on or before 16th July 1919 at 7 a.m., failing which a final dividend will be distributed without regard to their claim.

No. 105 of 1917 (No. 21 of 1917 on the file of the District Court, South Arcot)
in the Court of the Official Receiver, South Arcot.

Subrahmanya Ayyar .. .. *Insolvent.*
Channa Chetti and sixteen others .. .. *Creditors.*

Notice is hereby given under section 30 (4) of Act III of 1907 that the creditors of the abovenamed insolvent who have not yet proved their debts should do so on or before 9th July 1919 at 7 a.m., failing which a final dividend will be distributed without regard to their claim.

No. 160 of 1917 (No. 66 of 1917 on the file of the District Court, South Arcot)
in the Court of the Official Receiver, South Arcot

Subbashari .. .. *Insolvent.*
Ramachandra Achari and thirty others .. .. *Creditors.*

Notice is hereby given under section 30 (4) of Act III of 1907 that the creditors of the abovenamed insolvent who have not yet proved their debts should do so on or before 14th July 1919 at 7 a.m., failing which a final dividend will be distributed without regard to their claim.

No. 68 of 1918 (No. 9 of 1918 on the file of the District Munsif's Court, Tirukkoyilur).
in the Court of the Official Receiver, South Arcot

Chinna Udaiyan .. .. *Insolvent.*
Kanneppa Chetti and eight others .. .. *Creditors.*

Notice is hereby given under section 30 (4) of Act III of 1907 that the creditors of the abovenamed insolvent who have not yet proved their debts should do so on or before 14th July 1919 at 7 a.m., failing which a final dividend will be distributed without regard to their claim.

No. 80 of 1918 (No. 17 of 1918 on the file of the District Court, South Arcot)
IN THE COURT OF THE OFFICIAL RECEIVER, SOUTH ARCOT.

Rajamanikka Udaiyan .. .. *Insolvent.*
Somasundaram Chetti and eleven others .. .. .. *Creditors.*

Notice is hereby given under section 39 (4) of Act III of 1907 that the creditors of the abovenamed insolvent who have not yet proved their debts should do so on or before 12th July 1919 at 7 a.m., failing which a final dividend will be distributed without regard to their claim.

No. 84 of 1918 (No. 8 of 1918 on the file of the District Munsif's Court, Kallakurichi)
IN THE COURT OF THE OFFICIAL RECEIVER, SOUTH ARCOT.

Pachamuthe Mudali .. .. *Insolvent.*
Vythilinga Chetti and eight others .. .. *Creditors.*

Notice is hereby given under section 39 (4) of Act III of 1907 that the creditors of the abovenamed insolvent who have not yet proved their debts should do so on or before 16th July 1919 at 7 a.m., failing which a final dividend will be distributed without regard to their claim.

No. 180 of 1918 (No. 34 of 1918 on the file of the District Court, South Arcot)
IN THE COURT OF THE OFFICIAL RECEIVER, SOUTH ARCOT.

Thiruvengadam Pillai .. .. *Petitioner.*
Thimappa Chetti and nine others .. .. *Respondents.*

Notice is hereby given, under clause (7) of section 10 of Act III of 1907, that Thiruvengadam Pillai, son of Muthu Pillai, residing at Thirunamanallur, Tirukkoyilur taluk, the petitioner abovenamed was adjudged insolvent by this Court on 24th March 1919 and the creditors are called upon to prove their debts on or before the 8th July 1919 at 7 a.m. by delivering or sending by registered post an affidavit in form No. 3 of the Madras Provincial Insolvency Rules, 1908.

No. 181 of 1918 (No. 38 of 1918 on the file of the District Court, South Arcot)
IN THE COURT OF THE OFFICIAL RECEIVER, SOUTH ARCOT.

Ponnusami Odayan .. .. *Petitioner.*
Srinivasa Chetti and fifteen others .. .. *Respondents.*

Notice is hereby given under clause 7 of section 10 of Act III of 1907, that Ponnusami Odayan, son of Virasami Odayan, residing at Marangiyur, Tirukkoyilur taluk, the petitioner abovenamed was adjudged insolvent by this Court on 31st March 1919 and the creditors are called upon to prove their debts on or before the 23th July 1919 at 7 a.m. by delivering or sending by registered post an affidavit in form No. 3 of the Madras Provincial Insolvency Rules, 1908.

No. 183 of 1918 (No. 44 of 1918 on the file of the District Court, South Arcot)
IN THE COURT OF THE OFFICIAL RECEIVER, SOUTH ARCOT.

Kuliasami Chetti and another .. .. *Petitioners.*
Venkataramana Iyer and ten others .. .. *Respondents.*

Notice is hereby given under clause 7 of section 10 of Act III of 1907, that Kuliasami Chetti, son of Nanu Chetti, and Venkatachala Chetti, son of first petitioner, both residing at Pappanapet, Villupuram taluk, the petitioners above named were adjudged insolvents by this court on 31st March 1919 and the creditors are called upon to prove their debts on or before the 10th July 1919 at 7 a.m. by delivering or sending by registered post an affidavit in form No. 3 of the Madras Provincial Insolvency Rules, 1908.

No. 8 of 1919 (No. 8 of 1919 on the file of the District Court, South Arcot)
IN THE COURT OF THE OFFICIAL RECEIVER, SOUTH ARCOT.

Perumal Ayyar and two others .. .. *Petitioners.*
Angamuthi Chetti and thirteen others .. .. *Respondents.*

Notice is hereby given under clause 7 of section 10 of Act III of 1907, that Perumal Ayyar, son of Venkatasubbayyar and Venkataramana Ayyar and Krishnasami Ayyar, sons of first petitioner, all residing at Thirukkoom, Villupuram taluk, the petitioners above named were adjudged insolvents by this court on 17th March 1919 and the creditors are called upon to prove their debts on or before the 7th July 1919 at 7 a.m. by delivering or sending by registered, post an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules, 1908.

No. 10 of 1919 (No. 9 of 1919 on the file of the District Court, South Arcot)
IN THE COURT OF THE OFFICIAL RECEIVER, SOUTH ARCOT.

Rangaya Chetti .. .. *Petitioner.*
Venkatachala Chetti and seven others .. .. *Respondents.*

Notice is hereby given under clause 7 of section 10 of Act III of 1907, that Rangaya Chetti, son of Chandavarayn Chetti, residing at Pappanapet, Villupuram taluk, the petitioner abovenamed was adjudged insolvent by this court on 29th March 1919 and the creditors are called upon to prove their debts on or before the 26th July 1919 at 7 a.m. by delivering or sending by registered post an affidavit in form No. 3 of the Madras Provincial Insolvency Rules, 1908.

No. 16 of 1919 (No. 12 of 1919 on the file of the District Court, South Arcot)
IN THE COURT OF THE OFFICIAL RECEIVER, SOUTH ARCOT.

Muthukuman Padayachi .. .. *Petitioner.*
Murugappa Chetti and three others .. .. *Respondents.*

Notice is hereby given under clause 7 of section 10 of Act III of 1907, that Muthukuman Padayachi, son of Chinnathambi Padayachi, residing at Southur, Cuddalore taluk, the petitioner abovenamed was adjudged insolvent by this court on 5th April 1919 and the creditors are called upon

to prove their debts on or before the 8th July 1919 at 7 a.m. by delivering or sending by registered post an affidavit in form No. 9 of the Madras Provincial Insolvency Rules, 1908.

No. 38 of 1919 (No. 6 of 1919 of the file of the District Munsif's Court, Panruti)
In the Court of the Official Receiver, South Arcot.

Kassim Sahib .. .. *Petitioner.*
Vellayan Chetti and six others .. .. *Respondents.*

Notice is hereby given under clause 2 of section 12 of Act III of 1907 that Kassim Sahib, son of Khadir Sahib, residing at Panruti, Cuddalore taluk, has applied for being declared an insolvent and that his application is posted for hearing to 9th July 1919. Any creditor wishing to oppose the same may appear before this court either in person or by pleader at 7 a.m. on the said date.

No. 36 of 1919 (No. 18 of 1919 of the file of the District Court, South Arcot)
In the Court of the Official Receiver, South Arcot.

Ella Pillai .. .. *Petitioner.*
Kothandapani Chetti and eleven others .. .. *Respondents.*

Notice is hereby given under clause (2) of section 12 of Act III of 1907 that Ella Pillai, son of Narayana Pillai, residing at Sumakottai, Cuddalore taluk, has applied for being declared an insolvent and that his application is posted for hearing to 5th July 1919. Any creditor wishing to oppose the same may appear before this court either in person or by pleader at 7 a.m. on the said date.

No. 42 of 1919 (No. 5 of 1919 of the file of the District Munsif's Court, Vriddhachalam)
In the Court of the Official Receiver, South Arcot.

Appadurai Padayachi .. .. *Petitioner.*
Chittambala Pillai and seventeen others .. .. .. *Respondents.*

Notice is hereby given under clause (2) of section 12 of Act III of 1907 that Appadurai Padayachi, son of Thandavaraya Padayachi, residing at Vriddhachalam, Vriddhachalam taluk, has applied for being declared an insolvent and that his application is posted for hearing to 14th July 1919. Any creditor wishing to oppose the same may appear before this court either in person or by pleader at 7 a.m. on the said date.

No. 43 of 1919 (No. 20 of 1919 of the file of the District Court, South Arcot)
In the Court of the Official Receiver, South Arcot.

Gangadara Pillai .. .. *Petitioner.*
Vellayan Chetti and twenty three others .. .. .. *Respondents.*

Notice is hereby given under clause (2) of section 12 of Act III of 1907 that Gangadara Pillai son of Annamalai Pillai, residing at Perani, Villaparam taluk, has applied for being declared an insolvent and that his application is posted for hearing to 10th July 1919. Any creditor wishing to oppose the same may appear before this court either in person or by pleader at 7 a.m. on the said date.

No. 46 of 1919 (No. 21 of 1919 of the file of the District Court, South Arcot)
In the Court of the Official Receiver, South Arcot.

Govindaswami Nayadu .. .. *Petitioner.*
Rajagopal Chetti and twelve others .. .. *Respondents.*

Notice is hereby given under clause (2) of section 12 of Act III of 1907 that Govindaswami Nayadu, son of Chinnabidda Nayadu, residing at Vadakkiliavan, Cuddalore taluk, has applied for being declared an insolvent and that his application is posted for hearing to 9th July 1919. Any creditor wishing to oppose the same may appear before this court either in person or by pleader at 7 a.m. on the said date.

No. 91 of 1919 (No. 24 of 1919 of the file of the District Court, South Arcot)
In the Court of the Official Receiver, South Arcot.

Sri Chakravarthi Ayyangar .. .. *Petitioner.*
T. Narasimha Ayyangar and six others .. .. *Respondents.*

Notice is hereby given under clause (2) of section 12 of Act III of 1907 that Sri Chakravarthi Ayyangar, son of Raghavacherlu Ayyangar, residing at Sompore, Tirukkoyilur taluk, has applied for being declared an insolvent and that his application is posted for hearing to 15th July 1919. Any creditor wishing to oppose the same may appear before this court either in person or by pleader at 7 a.m. on the said date.

No. 52 of 1919 (No. 4 of 1919 of the file of the District Munsif's Court, Tirukkoyilur)
In the Court of the Official Receiver, South Arcot.

Varada Padayachi .. .. *Petitioner*
Iyamperumal Padayachi and six others .. .. .. *Respondents.*

Notice is hereby given under clause (2) of section 12 of Act III of 1907 that Varada Padayachi, son of Chinnathambi Padayachi, residing at Kolundampet, Tirukkoyilur taluk, has applied for being declared an insolvent and that his application is posted for hearing to 11th July 1919. Any creditor wishing to oppose the same may appear before this court either in person or by pleader at 7 a.m. on the said date.

No. 53 of 1919 (No. 5 of 1919 on the file of the District Munsif's Court, Tirukkoyilur) in the Court of the Official Receiver, South Arcot.

Kattaya Kavandan .. .. *Petitioner.*
Ganapathi Madali and four others .. .. *Respondents.*

Notice is hereby given under clause (2) of section 12 of Act III of 1907 that Kattaya Kavandan, son of Perumal Kavandan, residing at Alambadi, Tirukkoyilur taluk, has applied for being declared an insolvent and that his application is posted for hearing to 12th July 1919. Any creditor wishing to oppose the same may appear before this court either in person or by pleader at 7 a.m. on the said date.

No. 56 of 1919. (No. 6 of 1919 on the file of the District Munsif's Court, Panruti) in the Court of the Official Receiver, South Arcot.

Vedandachari .. .. *Petitioner.*
Govindasami Chetti and eight others .. .. *Respondents.*

Notice is hereby given under clause 2 of section 12 of Act III of 1907 that Vedandachari, son of Rangasami Ayyangar, residing at Lingareddipalayam, Cuddalore taluk, has applied for being declared an insolvent and that his application is posted for hearing to 15th July 1919. Any creditor wishing to oppose the same may appear before this court either in person or by pleader at 7 a.m. on the said date.

P. B. RANGACHARIYAR,
Official Receiver.

Cuddalore, 1st April 1919.

FINANCIAL NOTIFICATION.

STATEMENT OF THE AFFAIRS OF THE BANK OF MADRAS FOR THE WEEK ENDING 17TH/19TH APRIL 1919.

LIABILITIES.	Rs.	A.	P.	ASSETS.	Rs.	A.	P.
Capital paid up	75,00,000	0	0	Government Securities	1,73,92,219	4	6
Reserve Fund	62,00,000	0	0	Other authorised Investments ..	8 69,691	9	0
Public Deposits at Head Office .. Rs. 1,04,81,963 11 9	1,73,87,145	0	8	Loans on Government and other authorised Securities ..	8,02,94,855	0	3
Public Deposits at Branches 68,05,149 0 11				Accounts of credit on Government and other authorised securities ..	8,78 41,945	14	7
Other Deposits at Head Office and Branches	10,49,87,532	0	7	Bills Discounted and purchased ..	62 16,462	15	8
Bank Post Bill's	69,118	15	1	Balances with other Banks	38,26,649	15	6
Sundries	16,78 690	2	11	Bullion	7,42a	15	6
				Dead Stock	16,65,547	14	6
				Stamps	23 080	13	5
				Sundries	7 18,57,898	15	8
					5,95,27,896	15	1
				Cash and Currency Notes at Head Office and Branches *	5,50 76,748	15	9
Total ..	Rs. 13,15,14 711	13	10	Total ..	13,15,14 711	13	10

* Includes 14,163½ Sovereigns = Rs. 2,12,602-8-0.

(By order of the Directors)

W. E. MACBAIN,
Chief Accountant.

W. B. HUNTER,
Secretary and Treasurer.

Rate for Demand Loans—7 per cent.

Percentage of Cash to Liabilities payable on demand—53·09.

Bank of Madras, Madras, 22nd April 1919.

POST OFFICE NOTIFICATION.

The following extract of a notification from the *Gazette of India*, dated Calcutta, the 5th April 1919 is republished :—

POSTS AND TELEGRAPHS.

POST OFFICE.

Calcutta, the 1st April 1919.

No. 1037-*Ap.*—Mr. M. K. Raman, probationary Superintendent of post offices, Madras, is appointed *ad hoc* Superintendent of post offices, 5th grade, with effect from the 19th February 1919, and until further orders.

J. MONTEATH,
Postmaster-General.

Madras, 12th April 1919.

PUBLIC WORKS NOTIFICATIONS.

UNCLAIMED SUMS.

It is hereby notified that a sum of Rs. 36-14-0 being the travelling allowance due to M.R.Ry A. R. Venkatarama Ayyar, late Temporary Upper Subordinate, for May 1918 is lying undisbursed in this division. Unless the amount is claimed within three months of the publication of this notice, the amount will be credited to Government.

It is hereby notified that a sum of Rs. 8-3-6 being the pay and allowance due to C. Varadachari, late acting clerk in the Tirupattur subdivision, for February 1919 is lying unclaimed in this division. Unless the amount is claimed within three months of the publication of this notice, the amount will be credited to Government.

H. E. DAWSON,
Executive Engineer, Salem Division

Salem, 16th April 1919.

REVENUE NOTIFICATIONS.

UNCLAIMED SUM.

Notice is hereby given that the pay for the months of July, August and September drawn supplementally on behalf of the individuals noted below remains undisbursed in the sub-treasury of the Inspector, Ennore circle, Vayalur. If the persons concerned do not prefer their claims within three months from the date of the publication of this notice, the amount will be credited into the treasury. Claims preferred after the expiry of the period of three months will not be taken notice of :—

List of undisbursed pay, &c.

KATHIR FACTORY.

July 1918. Name.	Rs.	a.	p.
Acting second grade peon No. 531 Rajagopal ..	1	0	0
Temporary second grade peon No. 412 Kannan ..	1	0	0

August 1918. Name.	Rs.	a.	p.
Acting second grade peon No. 531 Rajagopal ..	0	8	0
Temporary second grade peon No. 412 Kannan ..	0	3	7

September 1918. Name.	Rs.	a.	p.
Acting second grade peon No. 531 Rajagopal ..	1	0	0

VAYALUR FACTORY.

July 1918.			
Petty officer No. 100 O. Muniswami Mudali ..	2	8	0
Acting first grade peon No. 606 Kariappa Reddi.	1	0	0
Temporary second grade peon No. 530 Parthasarathi ..	0	15	0
Temporary second grade peon No. 394 Govindarajulu Pillai ..	0	16	8
Temporary second grade peon No. 512 Munuswami	1	0	0

August 1918.			
Petty officer No. 100 O. Muniswami Mudali ..	1	8	8
No. 77 Duraiswami Nayakar	0	3	8
No. 606 Mariappa Reddi ..	0	8	0
No. 394 Govindarajulu Pillai	0	8	8
No. 512 Munuswami Pillai.	0	0	8

September 1918.			
Petty officer No. 100 O. Muniswami Mudali.	4	8	0
Temporary clerk grade peon No. 606 Mariappa Reddi.	0	8	0
Temporary second grade peon No. 394 Govindarajulu Pillai	3	0	0
Temporary second grade peon No. 209 Sobhayya.	0	12	4
No. 512 Munuswami Pillai	3	0	0

ATTIVAT NELLY FACTORY.

July 1918.			
Acting second grade peon No. 338 Viraia Pillai ..	0	8	1
Temporary second grade peon No. 250 Chellappa Nayak	1	0	0
Temporary second grade peon No. 328 Munigada.	0	14	8
Temporary second grade peon No. 618 Kandaswami	0	10	4

August 1918.			
Temporary second grade peon No. 250 Chellappa Nayak	0	0	8
Temporary second grade peon No. 328 Munigada.	0	8	0

September 1918.			
Temporary second grade peon No. 328 Munigada.	2	0	0

VALUR FACTORY.

July 1918.			
Acting second grade peon No. 77 Nayakan ..	0	14	11
First grade peon No. 243 Ananda Pillai	1	7	3
Temporary second grade peon No. 189 Nalvaro ..	0	11	3
Temporary second grade peon No. 107 Raghavan.	0	10	4

August 1918.	Rs.	a.	p.
First grade peon No. 243 Ananda Pillai	0	8	0
Acting second grade peon No. 77 Nayakan ..	0	3	0
Temporary first grade peon No. 443 Govindan	0	3	8
Temporary first grade peon No. 101 Raghavan ..	0	3	0

September 1918.	Rs.	a.	p.
First grade peon No. 243 Ananda Pillai	3	0	0
Temporary second grade peon No. 101 Raghavan.	0	8	4

M. VENKATARAMA AYYAR,
Assistant Commissioner, Chingleput Subdivision.

Madras, 4th April 1919.

IX-6

NOTICE.

It is hereby notified for the information of the public of Madras that the preparation of a draft of the permanent land register showing the correct particulars of the extent, tenure and ownership of and the rent due to Government on each property in the City of Madras referred to in the notice published in Part II of the *Fort St. George Gazette*, dated the 23rd December 1914, page 2251 and two successive issues thereof has now been completed for the greater part of the city. This preliminary land register supersedes all previous records relating to the revenue accounts of the city. Before the entries in the register are finally confirmed an opportunity will be afforded to all those whom it may concern, to put forward their objections which will be heard and disposed of by the Special officer. A notice under sections 3 and 4 of Madras Act XII of 1851, with an extract of the entries in the new register relating to each survey field or subdivision will accordingly be issued to each owner of landed property in Madras. Endeavour will be made to serve these notices on the owner himself personally. Where it is not possible to do so the notice will be delivered to the principal tenant of the property or will be affixed to some prominent part of the field or subdivision to which the notice relates or sent by post to the last known residence of the owner. When two or more properties belong to the same person they will be included in a single notice. Persons owning property in Madras in whatever capacity, are requested to look out for the service of these notices. Absentee owners are requested to leave instructions on the subject with their agents or tenants. The issue of notices will commence as soon as possible and will begin with the Georgetown divisions. Notices relating to divisions outside the city walls need not be expected before June or July next. Those relating to Mylapore and Triplicane will not be ready before April 1920. The public are further informed that any person interested in any property in Madras need not wait till he receives a notice but may call at any time during office hours at the Office of the Special Survey and Land Records Operations when a notice will be delivered to him. Any further information that may be required will also be given and owners of property are invited to furnish any information that may be wanting in the registers.

Madras Collector's Office,
17th April 1919.

A. P. L. TOTTENHAM,
Collector.

OFFICIAL ADVERTISEMENTS.

SALE OF ASSESSED WASTE AND TANK-BED LANDS IN THE DIVI TALUK.

NOTICE is hereby given that full ryotwari rights in the assessed waste and tank-bed lands specified in the annexed schedule which are situated in the Divi Island of the Divi taluk, Kistna district, and are commanded by the Divi Pumping System will be sold in public auction by the Headquarters Deputy Collector at his office at Avanigadda on 24th and 25th April 1919, Nagayalanka on the 26th and 28th April 1919 and Kodur on the 29th and 30th April 1919 and on the following days or on such adjourned dates and at such places as may thereafter be notified. But the selling officer may at any time during the sale refuse to bring to sale all the lands advertised for sale if he considers that adequate prices have not been realized for the plots theretofore sold off for other reasons.

2. The land to be sold will be divided into separate fields subdivided and durably demarcated. Lists giving the survey number, the extent and assessment of each field can be obtained on application to the Headquarters Deputy Collector. Lists will also be given to the karnams of the villages concerned for distribution and will be available at the time of the sale.

3. *The lots will be subject to the following conditions* :—

(a) The lands will be knocked down to the highest bidder approved by the selling officer subject to confirmation by the District Collector, who will be at liberty to accept or reject any bid without assigning reasons.

(b) The Deputy Collector may fix upset prices and may accept or reject any bid without assigning reasons. He may withdraw any field from auction and may put up two or more fields in one lot subject to a maximum of ten acres.

(c) Persons who wish to bid must be prepared to adduce proof of their position and means and must pay an initial deposit of Rs. 50. At the conclusion of the sale, the deposits of the unsuccessful bidders will be returned; the initial deposits of successful bidders will be credited towards the deposit required under clause (e) below.

(d) Persons intending to bid shall notify to the Deputy Collector whether they are bidding on their own account or as agents for other persons: in the latter case, they must file a written authority from their principals; otherwise their bids will be rejected.

(e) The deposit of a successful bidder will be 25 per cent of the purchase-money in each case. This should be paid immediately on the completion of the sale, if the percentage is not covered by the initial deposit. Successful bidders must within one month from the date of confirmation of the sale also pay not less than one-half of the balance of the full amount of their bid and execute an agreement in the prescribed form binding themselves to pay the balance if any not later than the 1st March 1920 with interest at 6½ per cent.

(f) The purchaser of any lot will be required to pay along with deposit referred to in clause (e), the value as set out in the sale list of all trees standing thereon. If for any reason the sale is not confirmed or if the lot is relinquished under clause (c) or clause (g) the price paid for the trees at the value aforesaid will be refunded to the purchaser after deducting the value of any trees removed by him.

(*e*) The successful bidder will receive a ryotwari patta after confirmation of the sale by the Collector and after payment by the bidder of the full purchase money together with the cost of demarcating the land. He will be informed of the cost of such demarcation at the time of the sale or as soon afterwards as possible and shall pay the cost within one month of being informed of the cost.

(*h*) If the purchaser fails to execute the agreement referred to in clause (*c*) or clause (*f*) or to deposit or to pay any sum due under clause (*e*) or clause (*g*) on or before the due date, he will forfeit the amount already deposited and paid and the lot will be resold at his risk.

(*i*) The lands will be sold as 'dry' subject to the payment of the annual assessment at the dry rates mentioned in the lists referred to in paragraph 2 above and of such local and other cesses as may have been or may hereafter be imposed. The present classifications of soil and rates of assessment will be liable to revision in connexion with any future general revision of the land revenue settlement of the taluk. As regards charge for irrigation the lands are subject to the rules set forth in section E of appendix I to Board's Standing Order No. 4 and to any alterations which may be made therein from time to time.

(*j*) Persons whose bids are confirmed by the Collector will be required to pay the assessment and cesses due on the lands purchased with effect from fasli 1329 unless crops are grown on the lands in fasli 1328 in which case the payment of assessment and cesses will commence from fasli 1328.

(*k*) A proportionate refund of the purchase-money will be allowed if the deficiency between the extent notified for sale and the actual extent exceeds 10 per cent provided that the refund is claimed within six months from the date of confirmation of the sale.

(*l*) So much of the land as may hereafter be required for channels, drainage works, bunds or other works connected with irrigation or for roads or other communal or public purposes shall be surrendered by the purchaser on demand. In such cases he will be allowed a refund of the proportionate purchase-money and the extent surrendered and taken up will be removed from his patta. The Collector of the district shall be the sole Judge as to which lands are required for such purposes.

(*m*) Existing and customary rights to foot-paths, bandy tracts, water-courses, bathing, etc., will not be affected, in any way by the sale of the lands on which they are situated.

(*n*) Should it be found within three years from the date of confirmation of the sale that any land so sold is not irrigable or should the Executive Engineer in charge of the Divi Pumping Project declare that it is undesirable for any technical reason to irrigate any such land, the purchaser shall have the option of cancelling the sale and relinquishing the land. If he elects to cancel the sale and relinquish the land, the purchase-money shall be returned and thereupon the purchaser shall have no claim to any damages on account of the cancellation of the sale. If he elects to retain the land he shall have no claim to a supply of water. In such cases the relinquishment of portions of a single lot will not be accepted.

(*o*) If in any other case any purchaser shall, within three years from the date of receipt of a ryotwari patta under clause 3 (*g*) unconditionally, relinquish the full extent of land purchased in a single lot, his purchase money less five per cent will be refunded to him.

This concession applies only to purchasers and to their heirs and not to transferees.

4. Purchasers are hereby informed that cultivation under the Divi Pumping system is not advisable before the 1st July and is not safe after the 15th November as the water is liable to be brackish before and after these dates; there is risk in attempting to raise a six months' crop.

SCHEDULE.

List of assessed waste and tank-bed lands to be sold in 1919.

1. AVANIGADDA VILLAGE.

DEVVALLAM TANK.

Date and place of sale—21th April 1919 at Avanigadda.

Survey and subdivision number.	Extent.	Rate of assessment.	Total assessment.	Survey and subdivision number.	Extent.	Rate of assessment.	Total assessment.
	acs.	Rs. A.	Rs. A.		acs.	Rs. A.	Rs. A.
1156-A ..	0·07	4 4	0 6	1178 ..	2·43	4 4	10 0
1160 S ..	2 49	4 4	10 0	1179 ..	0 95	8 4	8 11
1164-C ..	0·11	4 4	0 10	1180 ..	0 45	6 8	3 11
1167 A ..	1·24	4 4	5 0	1181 ..	2 05	4 4	8 11
1167-B ..	0 20	4 4	1 4	1182 ..	2 04	4 0	8 31
1168 ..	2·02	4 4	8 0	1183 ..	0 00	4 4	0 12
1169 ..	2 07	4 4	8 10	1185 ..	2 05	4 4	8 10
1162 ..	0 36	4 4	10 0	1186 ..	2 03	4 0	8 10
1163 ..	2 04	4 4	8 14	1187 ..	2 02	4 4	8 10
1164 ..	2 12	4 4	8 14	1188 ..	2·03	8 0	4 14
1165 ..	2 07	4 4	8 12	1189 ..	0 47	4 0	10 0
1166 ..	0 06	4 0	2 12	1191 ..	2 05	4 4	10 0
1167 ..	2 07	4 4	8 12	1192 ..	2 04	4 4	8 11
1168 ..	2 07	4 4	8 12	1193 ..	2·01	4 4	8 11
1169-A ..	1 78	4 0	7 0	1194 ..	2·01	4 4	8 11
1169-B ..	0·26	4 0	1 0	1195 ..	1·91	8 4	8 2
1170 ..	1·44	4 0	7 12	1197 ..	1·27	4 4	5 12
1172 ..	2 07	4 0	8 12	1198 ..	1·58	4 0	6 5
1173 ..	2 03	4 4	8 10	1199 ..	9·44	4 4	38 6
1174 ..	2 03	4 4	8 10		70 85	8 4	330 3
1176 ..	2·34	4 4	10 3				

ASSESSED WASTE.

Date and place of sale—25th April 1919 at Avanigadda.

2111 ..	17 64	2 6	66 1	1126 C-1 C ..	0 44	1 3	0 11
1120-2 A-1-1 ..	1 37	3 6	5 7				
1125 B-1 ..	10 83	2 3	27 1		69·75		84 15
1166 C 1 A ..	0 44	4	2 11				

2. MACHAVARAM VILLAGE.

Date and place of sale—28th April 1913 at Avanigadda.

Survey and subdivision number.	Extent.	Rate of assessment.	Total assessment.	Survey and subdivision number.	Extent.	Rate of assessment.	Total assessment.
	a.c.	Rs. a.	Rs. a.		a.c.	Rs. a.	Rs. a.
154	0 31	4 4	0 7	252	0 04	1 14	1 9
159-1	6 03	3 3	18 3	253	7 31	1 14	14 10
200-B	4 09	1 14	7 11	254	7 30	1 14	14 4
201-A	2 01	1 14	3 13	263-1	3 27	1 14	4 7
202-A	4 12	1 14	8 14	263-2	0 28	1 14	1 7
203	6 36	1 14	10 1	263-3	1 19	1 14	2 3
204	4 14	1 14	7 17	264-B	6 14	1 14	9 9
5-6	7 42	1 14	12 10	264-C 1-B	6 24	1 14	1 0
207	0 34	1 14	12 13	267-C 2-B	2 26	1 14	4 13
205	5 09	1 14	11 4	268-1 A	1 00	1 14	2 7
211-1	3 28	2 3	8 4	269-2 A-2	2 04	1 14	4 1
212-A 1	1 14	3 3	4 13	269-A 2	3 26	1 14	5 5
214-1	0 34	3 3	1 10	281-A	9 16	1 14	9 14
214-2	0 45	3 3	2 3	282-A	7 29	1 14	14 10
214-3	5 04	3 3	7 9	283-A	7 03	1 14	14 9
216-2	4 08	3 3	11 3	286	0 04	1 14	0 3
216-3	2 02	3 3	6 6	291-1	4 20	1 14	8 13
217-A 1	4 07	3 3	11 3	293 A 2	2 12	1 14	4 0
220	7 06	1 14	14 3	293-C 1	2 28	1 14	5 1
232	7 05	1 14	14 3	294-B	3 03	1 14	6 7
233	8 04	1 14	16 3	295-1	5 14	1 14	9 14
236-A	1 10	1 14	2 14	296-2 A-1	9 06	1 14	9 14
238	4 20	1 14	7 14	296-2 C-2	0 07	1 14	1 10
239	5 08	1 14	9 9	298-C 2	1 18	1 14	2 3
237	5 14	1 14	9 11	298-2 B	5 28	1 14	4 9
226	4 03	1 14	15 0	300	5 16	1 14	10 4
229	4 07	1 14	11 3	301-1	2 01	1 14	4 15
252	6 24	1 14	9 10	301-2	1 16	1 14	2 9
238	6 28	1 14	9 14	304 ..	5 19	1 14	10 4
224-B 2	8 07	1 14	16 13	310-2 A-1	2 05	1 14	4 15
235-A	3 28	1 14	11 4	312-B	1 01	1 14	1 14
235-B	4 30	1 4	6 6	324-B	0 08	1 4	0 9
238-1	2 25	1 4	3 13	326-B	2 28	1 14	3 3
239-A	4 08	1 10	6 4	330 ..	4 04	1 14	6 11
240	8 09	1 14	12 4	4/331 A	4 28	1 14	6 8
241-A	1 11	1 14	2 9	3-7-2 B	6 08	1 14	10 10
241-B	5 15	1 14	8 11	332 ..	7 08	1 14	11 14
247	6 10	1 14	11 7	333 ..	5 01	1 14	10 6
248	8 00	1 14	11 4	400 ..	8 09	1 14	14 7
244	4 23	1 14	8 9				
245	4 11	1 14	7 8		258 43		629 8

3. VERANUR VILLAGE.

Dubbu Tank.

Date and place of sale—28th April 1913 at Avanigadda.

317	0 19	4 4	0 10	351	2 02	4 4	8 9
317-1	1 20	4 4	5 0	353	2 02	4 4	8 9
318-1	1 36	4 4	6 4	353	2 02	4 4	8 9
324	2 02	4 4	8 9	418	2 02	4 4	8 9
325	1 32	4 4	7 12	396	2 02	4 4	8 9
326	1 28	4 4	5 7	397	2 02	4 4	8 9
327	0 29	4 4	2 15	406-1	1 28	4 4	5 9
328	2 06	4 4	9 11	363	2 02	4 4	8 9
8-1	21 16	4 4	8 5	364	2 02	4 4	8 9
332	2 02	4 4	8 9	368	2 02	4 4	8 9
333	2 02	4 4	8 9	365	2 02	4 4	8 9
335	2 02	4 4	8 9	367	0 07	4 4	1 3
336	2 02	4 4	8 9	369	1 07	4 4	5 11
337	2 02	4 4	8 9	370	2 02	4 4	8 9
339-1	0 14	4 4	1 1	371	2 02	4 4	8 9
340	2 02	4 4	8 9	372	2 02	4 4	8 9
341	2 02	4 4	8 9	373	2 02	4 4	8 9
342	2 02	4 4	8 9	382	0 02	4 4	0 9
343	2 02	4 4	8 9	383	0 76	4 4	3 4
344	2 02	4 4	8 9	384	1 15	4 4	4 14
345	2 02	4 4	8 9	384	1 10	4 4	5 1
346	1 18	4 4	5 7	386	0 24	4 4	0 9
347	2 02	4 4	8 9				
350	2 02	4 4	9 9		88 02		382 12

Assigned Waste.

219-C 2	0 04	4 4	0 0	71 A	3 71	1 8	9 9
229-B	0 18	4 4	0 7	25 ..	0 20	2 8	10 13
267-2 B	0 12	4 4	0 9	26-C	1 07	4 4	3 4
284-2 B	0 18	4 4	0 12	125-A	0 21	4 4	0 8
28-A	0 11	1 8	0 11	125-C A	0 23	4 4	0 8
35-B	1 22	1 8	1 10	130-A	1 04	1 8	2 0
36-C	2 03	1 8	3 10				
39 ..	0 40	1 8	0 11		16 17		67 9
40-C	0 35	1 8	2 9				
166-A	0 25	0 8	0 11				

4. VILLAGE BHAVADEVARAPALLI

VISANNA TANK.

Date and place of sale—23th April 1919 at Nagayalanka.

Survey and subdivision number.	Extent.	Rate of assessment.	Total assessment.	Survey and subdivision number.	Extent.	Rate of assessment.	Total assessment.
	Acs.	Rs. A.	Rs. A.		Acs.	Rs. A.	Rs. A.
33A-2B	7 16	2 0	15 2	52	0 10	2 0	1 4
36	6 02	2 0	12 1	54	0 17	2 0	1 7
38	7 23	2 0	15 1	64	4 08	2 0	11 10
40	6 31	2 0	13 12	67	3 15	2 0	13 6
42	1 23	2 0	2 1	68	1 58	2 0	3 5
44	2 06	2 0	3 13	60	1 20	2 0	2 8
46	0 12	2 0	1 0	62	2 29	2 0	4 10
47	4 24	2 0	10 14	66	1 79	2 0	3 8
48	2 09	2 0	12 12				
50	4 33	2 0	10 12		49 44		131 0

PATA TANK.

80-1 2B	1 52	2 1	6 10	104A	1 31	2 0	4 12
178B	0 25	2 1	0 12	104B	1 15	2 0	2 10
178B-1	2 08	2 0	7 2	104C	2 01	2 0	6 1
178B-2	1 52	2 0	3 12	104D-1	1 06	2 0	2 13
178B-3	0 05	2 0	1 0	105A	2 01	2 0	6 1
178B-4	0 04	2 0	0 8	105B	1 58	2 0	3 15
178B-5	0 15	2 0	0 30	105C	0 32	2 0	1 0
178B-6	1 10	2 0	2 20	105D	2 02	2 0	4 1
178B-7	0 10	2 0	0 20	105E	2 02	2 0	4 1
178B-8	0 10	2 0	0 20	105F-1	1 02	2 0	4 1
178B-9	0 10	2 0	0 20	105F-2	1 08	2 0	4 10
178B-10	0 04	2 0	0 8	105G	2 01	2 0	4 1
178B-11	1 10	2 0	2 20	105H	2 01	2 0	4 1
178B-12	1 02	2 0	2 4	105I	1 16	2 0	2 8
178B-13	1 05	2 0	2 10	105J-1	2 02	2 0	4 4
178B-14	1 08	2 0	2 16	105K-1	2 02	2 0	4 4
180C-1	1 08	2 0	2 16	105L-1 A	2 03	2 0	4 6
180C-2	1 01	2 0	2 2	106A	1 01	2 0	2 2
180D-1	2 05	2 0	4 10	106B-1	1 07	2 0	2 14
180D-2	0 09	2 0	0 18	107A	0 08	2 0	0 16
180E-1	1 04	2 0	2 8	107B-2	1 01	2 0	2 2
180F	1 02	2 0	2 4	107C	2 01	2 0	4 2
180G	1 01	2 0	2 2	107D	1 78	2 0	3 16
180H	1 03	2 0	2 6	107E	2 01	2 0	4 2
180I	2 18	2 0	4 16	107F	1 40	2 0	2 16
181A	1 02	2 0	2 4	107G	0 31	2 0	0 62
181B	1 02	2 0	2 4	107H	1 01	2 0	2 2
181C	1 02	2 0	2 4	107I	1 03	2 0	2 6
181D	1 01	2 0	2 2	107J-2	0 07	2 0	0 14
181E	1 10	2 0	2 20	107K	1 02	2 0	2 4
181F	1 00	2 0	2 0	107L-1	2 01	2 0	4 2
181G	1 00	2 0	2 0	107M	1 37	2 0	2 14
181H	1 02	2 0	2 4	108A	2 21	2 0	4 42
181I	1 02	2 0	2 4	108B-2	2 01	2 0	4 2
182A-1	1 10	2 0	2 20	108C	2 02	2 0	4 4
182B-1	2 02	2 0	4 4	108D	1 01	2 0	2 2
182C	1 02	2 0	2 4	108E	1 07	2 0	2 14
182D	1 02	2 0	2 4	108F	0 05	2 0	0 10
182E-2	1 03	2 0	2 6	108G	0 35	2 0	0 70
182F	1 00	2 0	2 0	108H	1 02	2 0	2 4
183A-1	1 38	2 0	2 76	108I	1 02	2 0	2 4
183B-1 A	1 17	2 0	2 34	108J	2 03	2 0	4 6
183B-2	1 71	2 0	3 42	108K-1	2 03	2 0	4 6
183C	1 02	2 0	2 4	108L	2 02	2 0	4 4
183D	1 07	2 0	2 14	109A	1 96	2 0	3 6
183E	1 02	2 0	2 4	109B	0 20	2 0	0 40
183F	1 49	2 0	2 98	109C-2	1 84	2 0	4 8
183G	0 72	2 0	1 12	109D	2 41	2 0	4 2
184B	2 08	2 0	4 16	109E	2 00	2 0	4 0
184C	1 02	2 0	2 4				
184D	1 02	2 0	2 4				
184E	1 02	2 0	2 4	Total	162 22		406 0

VELAGANI TANK.

732	5 07	2 0	14 2	171B	0 30	2 0	16 16
733	0 20	2 0	14 0	171B-2	0 05	2 0	0 11
170B A				171B-3	1 07	2 0	4 11
170B B	0 31	2 0	1 0	731	2 77	2 0	6 13
170B C	3 21	2 0	15 2	171C			
170C B	0 28	2 0	1 12	173A	2 05	2 0	14 12
170C A	1 41	2 0	3 0	173B-2 B	1 05	2 0	0 0
170D B	0 11	2 0	15 4	173B-2 A	6 07	2 0	11 11
170E-2	4 20	2 0	21 0	173B-1	0 56	2 0	14 1
170E A	2 00	2 0	3 0	173C-1	1 42	2 0	0 0
170E C	0 22	2 0	0 0	173B-2	3 39	2 0	10 16
170F E	5 05	2 0	10 2	173B-3 A	1 31	2 0	0 0
170F-2	3 09	2 0	14 0	173B-3	1 46	2 0	3 14
171B	7 10	2 0	10 11				
171B A-1	1 03	2 0	7 2		118 30		278 14
171B B	2 24	2 0	4 8				
171B A	0 07	2 0	11 2				

3. PARRACHIVARA VILLAGE.

ASSIGNED WASTE.

Date and place of sale—28th April 1919 at Nagapatnam.

Survey and subdivision number.	Extent.	Rate of assessment.	Total assessment.
	A.	Rs. a.	Rs. a.
609-2	3·70	1 4	4 11
610	4·26	1 4	5 8
611	6·24	1 4	7 4
612-2	6·19	1 4	7 10
614-1	5·05	1 4	6 7
615-2	6·33	1 4	8 7
620-2	6·79	1 4	8 13
620-3	3·04	1 4	4 1
622	5·20	1 4	6 8
623	5·43	1 0	5 7
625-1 C	0·04	1 3	0 1
625-1	0·30	1 4	0 6
626-2	3·42	1 4	4 6
626-3	1·15	1 4	1 3
626-6	2·14	1 4	2 8
626	2·00	1 4	2 8
640	2·01	1 4	2 9
641	3·37	1 4	4 8
622-1	3·03	1 4	4 0
622-2-2	0·25	1 0	0 5
6 4-1	0·53	1 14	0 6
624-6	1·62	1 0	2 10
625-a	1·07	1 13	0 0
625 a	3·18	1 14	4 1
639	3·26	1 4	4 1
641-2	0·50	1 4	0 10
622-2	0·93	1 10	0 1
626-a	1·13	0 10	0 14
626-b	1·10	1 4	1 6
642-3-a	2·00	1 0	2 0
643-5-a	0·82	1 0	0 10
643-5-a	0·28	1 0	0 4
645	0·52	1 0	0 7a
649-1	0·53	1 0	0 6
402-3	0·38	1 1	0 6
135	0·65	1 a	a 10
437-1	0·50	1 0	0 14
440	0·40	1 1	0 12
644-2	0·35	1 0	0 5
616-1	0·82	1 4	1 0
646-2	0·17	1 1	0 11
647-2	0·48	1 0	0 6
611-1	1·01	0 a	0 10
614	1·98	1 0	1 14
617-2	0·53	0 10	0 6
624-4	0·83	0 10	0 7
624-5	1·10	0 10	0 11
626-9	0·11	0 0	0 0
627-a	0·54	1 a	0 10
628-2	0·36	0 10	0 2
631-2 B	0·12	1 0	0 12
631-4	0·70	1 0	0 11
633	2·71	1 10	2 1
634-1	0·61	0 0	0 1
634-3	0·10	1 4	0 0
640	0·75	1 0	0 12
641	0·67	1 0	0 11
642	0·50	1 0	0 7
643	0·50	1 0	0 14
647-3 A	0·10	1 0	0 1
647-C	0·60	1 a	0 10
574	4·05	1 0	4 0
1748			
1748	0·15	1 0	0 2
1747	0·50	1 0	0 13
1747	0·01	1 0	0 0
1746	0·01	1 0	0 0
1761	0·23	1 0	0 4
1761-2	0·16	1 0	0 7
1732-5	0·10	1 0	0 3
1761-1	0·73	1 0	0 11
1758	0·01	1 0	0 0
1760	0·01	1 4	0 0
1187	0·37	1 0	0 0
1760	0·10	1 4	0 14
1801	0·13	0 10	0 10
1802	0·55	0 10	0 14
1802-1	0·03	0 10	0 1a
1806	0·00	0 0	0 0
1816	0·10	1 0	0 0
1813	0·06	1 0	0 0
1814	0·36	1 0	0 0
1818	0·08	1 0	0 14
1818-2	0·06	1 0	0 10
1819	0·01	1 0	0 14
1819	0·35	1 0	0 0
1720	0·07	1 0	0 0
1841	0·00	1 0	0 2
1824	0·01	1 0	0 0
1825	0·41	1 0	0 0
1826	0·10	1 0	0 0
1827	0·74	1 0	0 10
1828	0·21	1 0	0 3
1828	0·21	1 0	0 0
1830-A	4·00	2 0	8 10
1830-A	4·02	2 0	8 0
1831	0·01	1 0	0 0
1832	0·00	1 0	0 1
1831 A	2·70	1 0	4 10
1835 A	2·48	1 0	3 2
1836	0·75	1 0	0 13
1837	0·59	1 0	0 11
1138-A	0·61	1 0	0 10
1164-A	0·13	1 0	0 2
1168-1 A	2·20	0 10	1 7
1843	1·44	1 0	1 7
1846	0·55	1 0	0 9
1310	0·80	1 0	0 14
1347	2·14	1 0	2 12
1340	0·87	1 0	0 0
1349-A	0·00	1 0	0 0
1169	0·31	1 0	0 5
1352-A	0·79	1 0	0 10
1353	0·61	1 0	0 10
1844 A	0·81	1 0	0 13
1365-A	0·78	1 0	0 11
	420·61		468 5

TALAGADADIVI VILLAGE.

DURGA TANK.

Date and place of sale—29th April 1919 at Nagapatnam.

2076	1·16	2 0	2 2
2077	3·17	0 0	6 3
2074	2·18	0 0	4 3
2078	2·00	0 0	4 0
2080	2·66	2 0	5 1
2071	3·10	0 0	0 0
2 03	1·03	2 0	2 0
2081	1·03	2 0	2 0
2089	1·94	2 0	3 16
2090	1·98	0 0	4 12
2091	3·10	2 1	6 3
2093	3·04	2 0	5 2
2092	1·49	2 0	2 4
2096	2·13	0 0	4 12
2097	3·28	0 0	5 15
2098	2·07	2 4	5 8
2100	2·25	2 0	3 16
2102	1·76	0 0	4 0
2104	2·03	0 0	3 2
2105	2·01	0 0	3 1
2107	2·07	2 0	3 14
2108	0·80	2 0	1 0
2110	3·27	0	5 11
2111	2·04	0 2	3 2
2110	1·06	2 0	2 10
2113	2·04	0 0	3 3
2114	2·03	0 0	3 1
2112	2·03	0 0	3 1
2120	3·17	0 0	0 7
2123	0·04	2 0	0 2
2124	2·03	0 0	3 1
2125	2·03	0 0	0 1
2116	1·17	0 0	0 15
2117	2·20	0 0	0 3
2113	1·06	2 0	0 6
2130	1·02	0 0	0 1
2131	2·06	0 0	0 0
2132	1·43	0 0	0 0
2134	2·04	0 0	0 2
2137	2·04	0 0	0 2
2138	3·05	0 0	0 9
2141	2·03	0 0	0 1
2142	1·44	0 0	0
Total	99·54		311 1

TALAGADADIVI VILLAGE—*contd.*

ASSESSED WASTE.

Date and place of sale—26th April 1914 at Nagayalanka.

Survey and subdivision number.	Extent.	Rate of assessment.	Total assessment.	Survey and subdivision number.	Extent.	Rate of assessment.	Total assessment.
	acs.	Rs. A.	Rs. A.		acs.	Rs. A.	Rs. A.
178 A	2·64	1 6	3 5	1837	0·16	0 10	1 10
178 C	0·70	1 4	1 0	1840	0·93	0 10	1 13
183	0·70	1 6	0 6	1841	0·54	0 12	0 4
187	0·69	1 4	0 14	1843	0·16	0 12	0 2
189	0·81	1 4	4 14	1845	0·76	0 12	0 6
697 B	0·69	1 4	0 10	1846	0·27	0 12	0 3
671-3 B	0·38	1 16	0 11	1847	0·15	0 12	0 12
693-3	1·00	1 14	0 10	1848	0·61	0 10	0 4
685 E	0·82	0 8	0 3	730-C	0·62	0 6	0 7
638-1	2·00	0 4	0 0	831	0·65	1 4	0 14
731-5	1·01	1 14	1 10	829	7·21	1 4	9 4
718	0 16	3 6	2 7	823	0·21	1 4	0 4
748	0·25	1 4	0 5	824	0·66	1 4	0 14
747-1	4·58	1 4	5 13	825	4·59	1 4	5 10
740	0·64	1 8	0 6	827	0·32	1 4	0 14
741	6·91	1 6	7 7	829	0·87	1 4	0 11
742-2	0·87	1 4	1 15	830	3·76	1 0	3 6
739	2·78	1 4	4 6	848	0·03	1 0	0 0
784-1 C	3·20	1 4	4 0	849-2	1·00	1 4	1 9
750-1 E	3·40	1 0	3 5	852	3·00	1 4	3 10
720 E	0·61	1 0	0 10	857	0·40	1 4	0 9
2703				856 B-A	0·25	1 4	0 4
1792	0·92	1 0	0 15	856 B-C	0 61	1 4	0 9
1802	4·24	1 0	4 4	861	4 00	1 4	6 0
1801	0·81	1 0	0 8	863	0 60	1 0	0 6
1803	4·81	1 0	4 13	864-3	3 40	1 10	6 0
1802	0 11	1 0	0 2	864-1	4 03	1 10	3 13
1800	2·03	1 0	2 0	864-2-A	0·81	2 14	1 8
1808	2·27	1 0	2 4	864-2-B	1 61	1 14	2 8
1807	0·81	1 0	0 14	811	2 46	1 4	3 1
1806	0 07	1 0	0 11	813	0·37	1 4	0 11
1810	0·27	1 2	0 5	815	0·13	1 4	0 14
1811	0·81	1 0	0 8	817-A	0·69	1 4	0 14
1813	0·19	1 0	0 3	817-C	7 00	1 6	0 14
1812	0·63	1 0	0 9	817-D	0·74	1 0	0 13
1814	0 14	1 0	0 3	838	0 13	0 8	0 1
1815	0·62	1 0	0 10	817-E	0·16	0 8	0 2
1816	0 33	1 0	0 5	1184	..	..	..
1817	0·20	1 0	0 3	1185	0 31	1 0	0 5
1818	0·29	1 0	0 5	2186	0 62	1 0	0 10
1820	0·27	1 0	0 5	1178	0·62	1 0	0 10
724-4	0 60	1 0	1 0	1189	0·52	1 0	0 10
1832 E					557·73		408 0
1834 E	0·64	0·15	0 10				
2008 E	2·20	0·15	0·4				

7. SALEMPALEM VILLAGE.

PUNJA TANK.

Date and place of sale—29th April 1914 at Kodur.

920 A-2	0·85	2 0	1 9	1010	1 22	0·4	0 10
920 A	0·22	2 0	0 6		4·30		14 4
1011	3 82	4 0	7 15				

PULIVARTHIVARI TANK.

1010 A	1·22	0 0"	1 1	1009	1 06	4 A	4 14
1010 E	0 46	0 0"	1 0	1010	1 22	2 A	3 1
1008	2·50	2 0	4 6	1011	2·06	2 0	0 2
1111-1	1·70	0 0	4 7	1147	10 20	4 0	8 12
1112	0 64	2 0	1 0		20 00		47 7
1113	0·05	2 0	0 2				
1007	1·40	2 0	4 14				
1008	1·20	2 0	4 10				

ASSESSED WASTE.

196	2 90	1 14	7 4	224 C-1	2·03	1 0	2 3
197	0 82	1 14	2 14	224 D	2 84	1 14	5 14
198	0·26	1 14	10 3	217 A	1·78	1 14	3 4
199	2·37	1 14	0 4	247 C	2·27	1 14	0 2
210	4 20	1 14	7 14	248 A	1·37	1 14	2 9
211	4 02	1 14	0 4	248 C	0·03	1 14	0 14
214	4·26	1 14	0 8	242 A-1	0·01	1 4	1 0
215 A	2 03	1 14	0 7	243 A 2	4·77	1 4	6 11
219 A	0·61	1 14	0 0	248 E-1	3 07	1 14	0 2
219 C	0·51	1 14	1 11	248 E-2	1 02	1 14	1 14
220 A	0·24	1 14	0 0	250 A	1·43	1 4	1 13
220 C	1·33	1 18	2 0	250 C	4 17	1 4	0 4
227 A	4 16	1 18	7 19	251 A	4 81	1 4	6 10
227 C	0 47	1 14	0 14	251 C	2 10	1 4	1 0
228 A	2·88	1 18	5 0	277	3·65	1 4	4 4
228 C	2 48	1 14	4 10	276	4·54	1 0	0 11
231 A	4 07	1 14	5 12	280	0 97	1 0	7 0
234 E-1	0 96	1 14	7 0	283	0 99	1 0	7 0

7. SALEMPALEM VILLAGE—*contd.*

ASSESSED WASTE—*contd.*

Date and place of sale—29th April 1919 at Kolar—*contd.*

Survey and subdivision number.	Extent.	Rate of assessment.	Total assessment.	Survey and subdivision number.	Extent.	Rate of assessment.	Total assessment.
	acs.	Rs. A.	Rs. A.		acs.	Rs. A.	Rs. A.
911 ..	0 31	1 4	1 0	898-5 ..	0 41	1 4	0 6
921 ..	3-24	1 4	4 10	901-1-B ..	1-33	1 4	2 6
933 ..	4 35	1 4	6 4	901-2 ..	1-01	1 4	1 4
978 ..	2 10	1 14	4 13	702 A-2 ..	0-05	1 14	0 1
974 A-1 ..	3-54	1 14	4 15	749 ..	4-07	1 14	7 11
974 A-2 ..	0-16	1 14	0 0	859-1 ..	1 08	1 14	3 7
976 ..	4-02	1 14	7 0	859-2 ..	1-12	1 14	2 1
977 ..	0 30	1 14	1 0	860-1 ..	1 02	1 14	2 11
988 ..	0 31	1 4	1 0	870-3 ..	0 72	1 14	1 8
987 ..	0-23	1 4	0 0	899-A ..	1 80	1 14	3 0
989-2 ..	0 48	1 4	0 0	815-C ..	0-03	1 14	0 0
990 ..	4-53	1 4	5 13	901-A ..	5-20	1 14	9 14
991 ..	5-57	1 4	6 10	904 ..	5-03	1 14	9 0
992 ..	4-18	1 4	5 4	905 ..	5 05	1 14	9 5
993 ..	5-59	1 4	7 0	906 ..	5 04	1 14	9 15
994-1 ..	4 14	1 4	5 0	908 ..	5-22	1 14	10 14
999 ..	5-50	1 8	7 8	671 ..	7-24	1 14	13 13
812 ..	4-98	1 8	6 0	413 ..	6 40	1 14	12 5
813 ..	4-84	1 4	5 8	418 ..	6-88	1 14	10 19
838 ..	4 13	1 4	5 10	599 ..	5 00	1 14	11 4
839 ..	0-50	1 4	0 8	807-B ..	0-07	1 14	0 2
840 ..	0 46	1 8	0 8	901-B ..	0-10	1 14	0 3
845 ..	1-01	1 8	1 4	871-1 ..	0-16	1 14	0 5
846 ..	0-00	1 4	7 0	885-1 ..	4 09	1 4	5 13
847 ..	4-10	1 4	5 9	885-3 ..	0-16	1 4	0 0
854 ..	0-13	1 4	0 5	415 ..	0-16	1 11	10 11
857 ..	0-07	0 0	0 11	416 ..	4 59	1 14	8 7
858 ..	0 40	0 4	0 4	417 ..	6-10	1 14	0 7
896-1 ..	0 34	1 4	0 0	498 ..	0-15	1 14	11 -
896-2 ..	0-18	1 4	0 0				
896-1 ..	1 72	1 4	2 0				
915-1 ..	0-45	1 4	0 10		141-97		343 13
918 ..	0-50	1 0	0 10				

8. VISWANADHAPALLI VILLAGE.

Date and place of hearing—29th April 1919 at Kolar.

YARAMMA LOW LEVEL TANK.

1181-2 ..	5 07	4 0	20 0	1640-1 ..	5-18	0 0	13 15
1637 ..	M 42	2 0	10 0	1643-1 ..	5-43	0 0	13 11
1638 ..	4-58	2 0	10 12				
1639 ..	8 69	0 0	34 4		20-07		85 0
1640-2 ..	5-52	2 0	13 12				

SUNDASI CHERUVU.

1718 ..	1-88	2 0	0 0	1731 ..	1-30	2 0	3
1719 ..	2-05	2 0	0 2	1732 ..	2-08	2 0	5 0
1724 ..	2 09	0 0	0 0	1733 ..	0-52	2 0	0 13
1721 ..	0-97	2 0	0 7	1734 ..	2-09	0 0	5 3
1722 ..	2 05	2 0	0 0	1736 ..	2-18	2 0	5 0
1723 ..	1-07	0 0	4 11	1740 ..	2 02	2 0	5 0
1724 ..	0-20	2 0	0 0	1737 ..	2-50	0 0	0 0
1725 ..	1-08	2 0	4 10				
1729 ..	1-98	0 0	4 10		13-24		33 0
1730 ..	2 23	2 0	0 0				

MODALITAL TANK.

1638-2 ..	0-41	4 0	10 4	1640 ..	1-98	4 4	8 7
1634 ..	1-98	4 0	0 4	1666 ..	2-38	4 4	9 15
1635 ..	2 04	4 0	0 11	1667 ..	2-09	4 5	8 8
1636 ..	1-98	4 4	0 3				
1637 ..	1-65	4 4	7 0		10-01		40 7
1663 ..	1-65	4 4	7 0				
1664 ..	1-61	4 4	7 1				

ASSESSED WASTE.

1599 ..	0-09	2 0	0 10	1636 ..	7-15	1 0	0 10
1625-2 ..	1 75	0 0	4 7	1138-2 ..	2-01	1 0	4 12
171-2 ..	20-00	2 0	0 0	1140-1 ..	0 13	1 4	0 0
1068-2 ..	1-73	1 4	0 0	1140-2 ..	1-09	1 4	1 4
1095-2 ..	3-00	1 4	0 0	1141-1 ..	1 81	1 0	7 0
0100-2 ..	0 89	1 0	7 0	1142-2 ..	0-06	1 4	0 10
0100-2 ..	0-02	1 4	0 10	1146 ..	7-02	1 4	9 12
1104 1 ..	2 14	1 4	4 10	1148-2 ..	2-07	1 4	8 0
1105-1 ..	4-18	1 4	5 0	1111-A ..	0-11	1 4	0 0
1110 ..	0 05	0 5	0 10	1101 C-1 ..	1 03	1 4	1 6
1110 ..	1 10	1 4	1 6	1103-1 ..	1 84	1 4	1 15
1112 ..	7-21	1 5	9 0	1156 ..	5-20	1 4	0 16
1122 ..	5-31	1 4	0 11	1155 ..	0 02	1 0	4 10
1124 ..	4 02	2 0	6 0	1158 ..	4 03	1 4	7 10
1125 ..	0 24	1 4	0 0	1157-2 ..	2 10	1 4	3 10
1126 ..	7 48	1 4	5 5	1159 ..	4 03	1 4	0 10
1127 ..	0-24	1 4	1 10	1141-A-1 ..	0-13	0 0	0 5
1128 ..	0-22	1 4	0 0	1276-0 ..	0 10	0 0	1 0
1170-A ..	7-74	1 0	5 7				
1131-A ..	4 00	1 4	6 4				
1133 ..	0-20	1 4	0 4		235 61		127 0

8. LINGAREDDIPALEM VILLAGE.

St. NIGARI TANK.

Date and place of sale—30th April 1919 at Kodur.

Survey and subdivision number.		Extent.	Rate of assessment.	Total assessment.	Survey and subdivision number.		Extent.	Rate of assessment.	Total assessment.
		Acs.	Rs. A.	Rs. A.			Acs.	Rs. A.	Rs. A.
359	..	0·07	2 5	2 7	2328-2	..	5 01	5 0	15 0
9510	..	3·71	5 5	5 1	2·26-1-B	..	3 35	3 0	14 0
2311	..	5·15	5 5	12 15	2322-1	..	5 11	5 0	15 5
2312	..	5·27	5 5	13 3	2332-2	..	4 97	5 0	12 7
2315	..	1·83	5 5	12 5	2330-1	..	3·25	3 0	13 0
2315	..	5·14	5 5	4 2					
2316	..	5·15	5 5	0 2	2331-B	..	2 10	5 0	0 0
2313-B	..	5·21	5 5	12 2	2326	..	10 00	3 0	14 11
2310	..	5 26	5 5	15 0	2327-A	..	1·00	5 1	5 12
2311	..	0·30	5 0	10 1					
2314	..	5 97	5 0	15 0	Total	..	81·67		230 15
2325	..	0·25	5 0	15 12					

PAPAYA TANK.

276-1	..	1·09	3 5	4 5	277	..	1·35	5 0	5 15
2275	..	2·07	5 5	5 3	/278-1	..	1·35	3 0	5 5
2276	..	2 01	3 0	6 1	279-B-1	..	1·35	5 0	5 15
2317	..	1·09	3 5	3 0	2283	..	1·74	5 5	5 5
2276	..	0·11	0 5	5 5	2282	..	1 20	3 5	5 5
2279	..	2 C8	5 5	0 3	2281 =	..	1 01	3 5	5 7
2285	..	1 49	3 5	1 5	2284	..	1·70	3 0	5 5
276-1	..	1·35	3 0	4 10	2285	..	1·61	5 0	5 7
276-2	..	0 11	3 0	1 5	2283	..	1 75	5 0	5 5
2281	..	2·16	5 0	4 5	2282-B	..	1 53	0 0	4 9
2282-2	..	1 05	0 0	4 0	2285	..	1 35	5 0	4 10
2283	..	3·25	5 0	4 11	278-1-A	..	0·30	1 0	10 10
2284	..	2 14	0 0	6 7	279-2-B	..	0·46	3 0	20 5
2285	..	0 09	2 5	0 1					
2274	..	2·03	5 0	5 1			54·63		194·0
2287	..	0 01	3 0	0 1					
2281	..	1·05	0 0	5 15					

10. KODUR VILLAGE.

ANDHERI WATER.

Date and place of sale—30th April 1919 at Kodur.

165-A	..	2 44	1 14	5 5	2295	..	5 25	1 0	5 0
165-B-5	..	2 00	1 5	2 0	2296	..	5 25	1 0	5 4
165-B-4	..	0 35	1 5	5 5	2·97	..	5 25	1 0	5 5
166 1	..	4·10	1 4	4 2	2298	..	0 89	1 0	5 5
166-4	..	1·45	1 4	5 1	2·99	..	5 27	1 0	5 6
165-A	..	2·40	1 0	5 5	2300	..	5 28	1 0	5 4
164-A-1	..	2·88	0 8	7 1	2301	..	5 29	1 0	4 9
164-3	..	2·34	2 0	5 14	2302	..	5·31	1 0	5 15
161 B	..	0·47	0 8	1 5	2303	..	5·40	1 0	5 5
167-1	..	5 16	0 7	0 7	2304	..	5 33	1 0	5 5
197-3	..	0 00	1 4	1 5	2305	..	5 50	1 0	5 5
198-A	..	2 88	1 4	4 14	2306	..	0 12	1 0	5 5
202-1	..	2 75	1 0	2 12	2307	..	5·07	1 0	5 1
202-2	..	0 83	1 0	0 12	2308	..	5 34	1 0	5 5
202-4	..	1·76	1 14	2 3	2309	..	5 36	1 0	5 4
201	..	5 30	1 16	0 9	2310	..	5 76	1 0	5 4
1175-2 A	..	2·00	1 0	0 6	1115 2292 A-2	..	5 25	1 0	5 4
1175-C-2	..	5·11	0 7	0 7	2288 C-2	..	2 37	1 0	5 5
1176-1 A-2	..	5·52	1 5	5 5	2323-A-1	..	2·40	1 0	1 6
1177-1	..	0 48	1 5	0 4	2323-C-2	..	1 05	1 0	2 6
1177-2	..	5 39	1 5	5 5	2324-A-1	..	2·10	1 0	3 14
1178	..	7 12	1 4	7 7	2324-C-2	..	2 18	1 0	3 4
1178-B-2	..	5 21	1 0	0 6	2325-A-1	..	5 18	1 0	3 5
1178-B-1	..	7 37	1 0	7 5	2326-A-2	..	1 87	1 5	1 11
1180-1 E	..	5 47	1 5	0 7	2326	..	4 83	1 5	4 13
1181-228A B	..	5 72	1 5	0 10	2327	..	4 70	1 0	4 11
2276-B-1	..	5·35	1 0	5 0	2·28	..	4 54	1 0	4 9
1182-B-2	..	5·31	1 0	5 5	2330	..	4 59	1 0	4 9
2271-B-2	..	4 59	1 0	5 11	2330	..	4 59	1 0	4 11
1183	..	4·47	1 0	5 14	1187-C-2	..	4 66	1 5	5 0
2273	..	5·52	1 0	5 5	1188	..	5 00	1 4	7 6
2273	..	5 48	1 0	0 0	1189	..	5·95	1 4	1 7
1184-2261-B-2	..	4 05	1 0	5 1	1190-A-2	..	5 10	1 4	4 6
2276-B-2	..	5 30	1 0	5 5	1190-C-2	..	4·27	1 4	4 10
2277	..	4·27	1 0	0 0	1196	..	4·30	1 4	1 10
2276	..	2·23	1 0	5 15	1197	..	0·19	1 4	7 10
2279-A 0	..	1 28	1 0	1 5	1198	..	1 84	1 4	7 6
2279-C-2	..	1·06	1 0	1 14	1199	..	5·03	1 4	7 6
2280-B-2	..	1 02	1 0	1 0	1200-C-2	..	4 77	1 4	5 10
2282-A-1	..	5 00	1 0	2 1	1203-B-2	..	4·41	1 4	4 5
2282-C-2	..	5 32	1 0	1 4	1204	..	5 50	1 4	7 6
2284-B-2	..	5·12	1 0	0 2	1205	..	4 06	1 4	7 6
2284 1	..	5 24	1 0	5 3	1206	..	1 05	1 4	5 1
2285	..	5 28	1 0	5 5	1207	..	4·26	1 4	4 0
2288	..	0·53	1 0	4 1	1208-B-	..	1·19	1 4	1 4
2287	..	5 51	1 5	5 4	1215-2-A	..	0 21	1 4	0 2
2285	..	5 23	1 0	5 4	1250-C-B	..	1 15	1 0	1 0
2289	..	5 21	1 0	5 5					
2290	..	5·23	1 0	5 6			410 33		664·5
2181	..	5 19	1 1	5 5					
2292	..	5 29	1 0	5 5					
2295	..	0·49	1 0	5 5					
2294	..								

11.6

ABSTRACT.

Name of the village.	Tank-bed.		Assessed waste.	
	Extent.	Assessment.	Extent.	Assessment.
	Acs.	Rs. A. P.	Acs.	Rs. A. P.
1. Avanigadda Digupallam tank	78 55	338 8 0	30 70	64 15 0
2. Kachayeram	..	..	295 53	629 8 0
3. Venkatesr-Peteru tank	89 37	389 12 0	25 17	47 8 0
4. Bhavaderuvupalli Varanna tank	43 35	171 0 0	..	..
Pata tank	143 23	495 0 0	..	..
Telagam tank	110 30	379 14 0	..	..
5. Parupatiyam	..	..	629 03	426 8 0
6. Tirigadidari Durga tank	59 06	211 1 0	347 29	405 0 0
7. Vaveruvupalli Kuvanna low level	38 07	95 0 0	..	..
Sundari tank	23 24	58 8 0	..	..
Muddiyar tank	18 01	45 7 0	135 41	137 4 0
8. Kilampadam Pulla tank	6 29	16 6 0	..	..
Pu varthivari tank	18 23	47 7 0	347 07	543 13 0
9. Lingareddipalem Sundari tank	96 07	236 10 0	..	..
Papaya tank	40 89	101 6 0	..	..
10. Kodur	..	..	415 85	415 0 0
Total	843 32	2,478 4 0	2,074 09	2,779 14 0

Chilakalapudi, 27th March 1919. J. T. GWYNN, *Collector.*

TENDERS FOR SUPPLY OF DEMARCATION STONES.

SEALED tenders are invited for the supply of demarcation stones of the dimensions given below for the survey of Razole taluk, Godavari district.

2. Tenders should be superscribed "Tender for the supply of demarcation stones" and should reach the undersigned by the 1st May 1919.

3. The stones must be of good granite to be approved of by the Officer in charge.

4. The undersigned reserves to himself the right of rejecting any tender without giving any reason therefor.

5. The successful tenderer will have to enter into a written agreement with the Officer in charge and deposit Rs. 500 as cash security for the due performance of the terms of the contract.

6. No advance of cash will be made to the contractor. Payment for the stones supplied will be made by the Officer in charge by bills on Government treasury as soon as possible from the date of passing of the stones.

7. The successful tenderer must be prepared to supply 10,000 stones at least per month.

8. The rates should include cutting and cost of carriage for delivery in each village of the taluk.

DESCRIPTION OF THE STONES.

(1) *Theodolite stones.*—Stones of durable quality roughly squared of dimensions measuring 3 feet by 9 inches by 9 inches with a plummer hole cut on the top and a broad arrow on one side.

(2) *Field stones.*—Stones of durable quality roughly squared of dimensions measuring 2 feet by 6 inches by 6 inches marked with a broad arrow cut on one side.

N B. The plummer hole and arrow mark should be half inch deep.

Survey Office, Vizagapatam, 3rd April 1919. R. R. A. JOHNSTON, *Officer in charge, No. I Party.*

TENDERS FOR LEASE OF THE CHINGLEPUT AND NELLORE CHANK FISHERY.

OFFERS are invited for the lease of the Government Chank Fishery situated off the coast of the Chingleput and Nellore districts and inclusive of the shore line of Madras city, for a period of three years from 1st July 1919.

2. Sealed tenders, which should be addressed to "the Director of Fisheries, Madras," and superscribed "Tender for lease of the Chingleput and Nellore Chank Fishery" will be received at the office of the Director of Fisheries, Madras, up to 2 p.m. on Wednesday the 28th May 1919, when they will be opened by him; he reserves the right of rejecting any or all without assigning any reason for so doing.

3. Each tender must be accompanied by a deposit of Rs. 100 (Rupees one hundred only). In the case of the unsuccessful tenderers, the deposits will be returned to them immediately after the final acceptance of a tender.

4. The successful tenderer must also be prepared to deposit a further sum of Rs. 100 (Rupees one hundred only), within fourteen days from the date of the intimation of the acceptance of the tender, which with the earnest money received will be held as security for the due fulfilment of the contract and will be returned only when the contract is satisfactorily completed.

6. The successful tenderer will also be required to sign within one month from the date of the acceptance of his tender an agreement in the proper form for the due fulfilment of the contract.

8. Failure to comply with conditions 4 and 5 as given above will entail forfeiture of the earnest money and the fishery will be re-leased at his risk.

7. The full amount of the tender for each year of lease must be remitted in advance into the treasury before 15th June in each year so that the successful tenderer may commence the collection of chanks from 1st July in each year.

9. If the successful tenderer fails to pay the full lease amount for any one year within the prescribed period his total deposit of Rs. 200 (Rupees two hundred only) will become forfeit to Government and the fishery will be re-leased at his risk.

9. The contract must not be sublet

10. The tenderers must state in their tenders that they accept these conditions.

11. Any further information may be obtained on application from the Director of Fisheries, Madras.

Madras, 2nd April 1919.

J. HORNELL,
Director of Fisheries.

TANJORE DISTRICT CHANK FISHERY.

Notice is hereby given that the period of the lease of the Tanjore District Chank Fishery to M.R.Ry. K. V. Subbarayulu Chetti of Cuddalore expired on the 28th February 1919 and that the Government in their Order Ms. No. 402, Revenue (Special), dated the 5th March 1919, have sanctioned the above lease to M.R.Ry M. K. Periathombi Marakkayar of Madras for a period of three years from the 1st March 1919. M.R.Ry. M. K. Periathombi Marakkayar has the sole right to collect chanks and issue permits for their collection in the Tanjore district during the above period.

Any person or persons other than the present lessee or his authorized agents who may collect chanks are liable to prosecution.

Madras, 3rd April 1919.

TANJORE CHANK FISHERY.

Notice is hereby given that the lease of the Tanjore Chank Fishery auctioned by Government to Mr. K. V. Subbarayulu Chetti of Cuddalore has expired on 28th March 1919 and that the Government have in their Order Ms. No. 402, Revenue (Special), dated 5th March 1919, sanctioned the above lease for a term of three years from that date to M.R.Ry. M. K. Periyathambi Marakkayar of Madras, who alone personally and through his agents is legally entitled to collect and buy chanks within the limits of the Tanjore district.

Government Fisheries Office, Tuticorin,
30th March 1919

J. H. ALLAN, Lieut., R.N.R.
Marine Assistant.

LEASE OF THE SOUTH ARCOT CHANK FISHERY.

Tenders will be received by the undersigned at his office at Bank of Madras Buildings, Mount Road, Madras, till 12 o'clock (noon) on Wednesday, the 23rd April 1919, to take on lease the Government Chank Fishery situated off the coast of the South Arcot district for a period of three years and three months from 1st April 1919.

2. Tenders (which must be sealed) should be addressed to the Director of Fisheries, Bank of Madras Buildings, Mount Road, Madras, and should be superscribed 'Tender for lease of South Arcot Chank Fishery.'

3. The Director of Fisheries reserves to himself the right of rejecting all or any of the tenders without assigning any reason for so doing.

4. Each tender must be accompanied by a deposit of two hundred rupees (Rs. 200) in cash or currency notes which will be returned immediately to the tenderers whose tenders are not accepted.

5. As soon as the acceptance of the tender is notified the successful tenderer will be required to deposit within two days from the date of the intimation of acceptance, a further sum of three hundred rupees (Rs. 300). The total deposit of Rs. 500 will be held as security for the due fulfilment of the contract and will be returned only when the contract is satisfactorily completed.

6. The full amount of rental (which shall be in cash) for each year or season shall be remitted into the Government treasury on or before the 15th March in each year except in the first season when an extension till 30th April 1919 will be allowed.

7. Each of the first two seasons shall extend from 1st April till the last day of March of the succeeding year. In the case of the final season this shall commence on 1st April 1921 and terminate upon 30th June 1922.

8. Failure to comply with conditions 5 and 6 above will entail forfeiture of the earnest money, cancellation of the contract and resale of the lease at the defaulting lessee's risk.

9. The successful tenderer will also be required to sign an agreement in the proper form embodying the above conditions for the due fulfilment of the contract, within one month from the date of the acceptance of his tender.

10. The contract must not be sub-let.

11. Further particulars may be obtained from the undersigned on application.

தொலைந்தவர் இல்லை என்று சபை குறிக்கை.

தெலுங்கானி இல்லையில் கடற்கரைப்பட்டினம் வாண்டெண்ட் எனும் சபைப்பத்தை 1919-ம் ஆண்டு மே 1ந் தேதிக்குள் தனது முன்னிலையிலோ அல்லது அவரது அதிகாரத்தின் கீழ் வேறொரு நபரின்

ఓడ సంబంధమైన వేయడు కొయ్యల ధరలు జాబితా—కొనవి కాలువలు.

క్రమము	కొయ్యలు తెచ్చిన వేలంపాట్ల వివరము.	తెచ్చిన తేదీ.	వివరము.	కొన్నవి.				అందిన ధరలు			గమనిక.
				పాదుము.	పెద్దవి.	మంచివి.	చిన్న కొయ్య.	రూ.	అ.	పై.	
1	మచిలీపట్టణం.	పట్టణాధికారి వారి.	1919 వ సంవత్సరం ఆగస్టు 28 వ తేదీ.	కానుపు పెద్దకొయ్యలు.	17 మూరలు ..	....	...	...	0	4	0
2	డిట్టో.	డిట్టో.	డిట్టో.	కానుపు చిన్న మిద్దెలు.	7 మూరలు	...	...	...	0	4	0
3	డిట్టో.	కొత్త పేటకు చెందిన పట్టణాధికారి.	డిట్టో.	కానుపు మంచి కర్ర.	14 మూరలు, 1 జానెడు.	...	..	2 మూరలు ...	0	4	0
4	డిట్టో.	చాకలిపాలెం.	డిట్టో.	బూదుగ మంచి దైర్ఘ్య కొయ్య.	17 మూరలు ..	...	...	...	0	8	0
5	డిట్టో.	డిట్టో.	1919 వ సంవత్సరం ఫిబ్రవరి 7 వ తేదీ.	కేటీ కెట్టి ఆఫ్ కో వారి యుబిడిక పేరు.	2 మూరలు, 1 జానెడు	...	...	6 మూరలు ..	0	6	0
6	డిట్టో.	పట్టణాధికారి ..	డిట్టో.	కేటీ కాంట్రాక్టర్ వారి యుబిడిక వారిలో Ko కోవాయిలు కు చెందిన కంపెనీ.	4 మూరలు	2 మూరలు	...	...	0	4	0
7	డిట్టో.	డిట్టో.	డిట్టో.	నానుగర ...	...	...	...	...	0	1	0
8	డిట్టో.	మచిలీపట్టణం, పట్టణాధికారి.	1919 వ సంవత్సరం ఆగస్టు 16 వ తేదీ.	పెద్ద కర్ర, మంచిది.	21 మూరలు ...	...	..	2 మూరలు ...	1	0	8
9	డిట్టో.	డిట్టో.	డిట్టో.	బూడ కొయ్య, మంచిది	6 మూరలు 1 జానెడు.	..	.?	2 మూరలు, 1 జానెడు.	0	8	0
10	మచిలీపట్టణం.	మచిలీపట్టణం వారి పని వారు.	1919 వ సంవత్సరం ఆగస్టు 27 వ తేదీ.	పెద్ద కొయ్య ...	12 మూరలు, 1 జానెడు.	1 మూర, 1 జానెడు.	1 మూర ..	4 మూరలు ...	20	0	0
11	డిట్టో.	డిట్టో.	డిట్టో.	పెద్ద పాపులు మంచి ప్రమాణం కొయ్య.	10 మూరలు 1 జానెడు.	3 మూరలు ...	1 మూర ..	5 మూరలు ...	0	8	0
12	డిట్టో.	డిట్టో.	డిట్టో.	చిన్న కర్ర ...	17 మూరలు ...	1 జానెడు ...	1 జానెడు ...	2 మూరలు ...	1	0	0
13	డిట్టో.	డిట్టో.	డిట్టో.	పెద్ద మంచి కర్ర.	18 మూరలు ...	1 జానెడు ...	1 జానెడు ...	2 మూరలు ...	1	0	0

యీ కొయ్యలను ఇంకా వేలంపాట్లు చేయలేదు; అప్పటి ధరలలోను ప్రస్తుత ధరలలోను వ్యత్యాసం ఉండవచ్చును.

చెన్నపట్టణం, 1919 వ సంవత్సరం సెప్టెంబరు 15 వ తేదీ.

ఎ. ఎ. జాక్సనాల అండర్ సెక్రటరీ, సెక్రటరీ కార్యాలయం.

GOVERNMENT PUBLICATIONS FOR SALE

AT THE GOVERNMENT BRANCH PRESS, 164, MOUNT ROAD, MADRAS, S.C., AND BY AGENTS.

[A Catalogue of all Madras Government Publications available for sale may be obtained gratis from the Government Press, Mint Buildings, or at Mount Road Branch, Madras.]
[The amounts within parentheses are for packing and postage.]

Board's Standing Orders Fifty-second list of corrections to Volume I. Price 6 (6 p.). Forty-sixth and Forty-seventh list of corrections to Volume II. Each. Price 9 (6 p.).

Madras Registration Manual, Part II. Twentieth list. As 1-6 (6 p.) Twenty-first list. Anna 1 (6 p.). Part I. Eleventh and Twelfth list of corrections. Each. Price 6 (6 p.).

Classified List of Forest Officers in the Madras Presidency (with Coorg), corrected up to 1st April 1919. Imperial 8vo. Paper cover. Anna 1 (6 p.).

Madras Treasury Manual, Vols. I and II. Eighty-ninth lists of corrections. Price 6 (6 p.).

Special Fuels Code. Ninth list of corrections. Price 6 (6 p.).

Village Officers' Manual, Tamil, 1919 edition. Amendments, Price 2 (6 p.).

Questions and Answers at the Meetings of the Council of the Governor of Fort St. George, Vol. X (July 1917 to June 1918), with Index Board, Rs. 2 (5 as. 6 p.)

Madras Civil Medical Code. Eleventh list of corrections. Price 6 (6 p.).

Madras Supplement to the Civil Service Regulations, Addenda and Corrigenda No. II. English. As. 3 (6 p.). No. III. Anna, 1 (6p.).

Agricultural Bulletin No. 78, Exhibit of food and industrial products made from local agricultural produce, 1919. Royal 8vo. Wrapper. As. 2 (5 p.).

Nelsambrie Syllabus for European Schools. Revised, 1918. Price 6 (6 p.).

Indian Munitions Board. Results of working the Government Tannery at Dharavi, Bombay, during 1917-18. Imperial 8vo. Paper cover, 1919. Anna 1 (6 p.).

Manual of Instructions for Collection Establishments. Correction slips Nos. 1 and 2 of 1919. Each Price 6 (6 p.).

Classified List and Distribution Return of Establishment on Public Works Department. Corrected up to 31st December 1918. Royal 8vo. Paper cover. Re. 1-8 (8 a.).

Final Electoral Rolls for elections to the Imperial and Madras Legislative Councils. (25th March 1919.) Stitched. Re. 2-8 (8 a.).

List of Officers of the Registration Department, corrected to 15th March 1919. Royal 8vo. Paper cover. As. 6 (1a. 6 p.).

Notification Regarding the Mining Rules under India Act VIII of 1901, Revised 1919. Tamil, Telugu, Kanarese, Malayalam and Hindustani. Each As. 2 (6 p.).

New Income-tax Manual, 1919. First list of corrections. Anna 1 (6 a.).

List showing the names of the towns and villages constituting several Registration sub-districts in the Registration district of Trichinopoly. Correction slip Nos. 41 to 48, 50 to 54, 59 and 60. Each Price 6 (6 p.).

Scheme of work in Trading Schools. Revised 1919. Royal 8vo. Paper cover. As. 4 (1 a.).

Madras Agricultural Calendar for 1919-20. Tamil, Telugu, Kanarese and Malayalam. Each Anna 1 (1 a.)

Quarterly civil list for Madras. Corrected up to 1st April 1919. Royal 8vo. Paper cover, Re. 1 (4 a. 8 p.).

Annual List of Establishment of Madras Salt, Abkari and Customs Department, corrected up to 1st January 1919. Royal 8vo. Paper cover. As. 9 (1 a.).

Madras Legislative Council Manual, 1916. Addenda and Corrigenda for page 166, etc. Price 3. (3 p.).

India Act XVII of 1919. Indian Non-ferrous Metal Industry. Kanarese. Foolscap folio. Price 6 (6 p.). English, Royal 8vo. As. 2-6 (6 p.).

India Act I of 1919. Local Authorities, Pensions and Gratuities. Foolscap folio. English. Price 3 (3 p.).

India Act II of 1919. Indian Paper Currency (Amendment). Foolscap folio. English. Price 3 (3 p.).

India Act III of 1919. Motor spirit (Duties) (Amendment). Foolscap folio. English. Price 3 (3 p.).

India Act IV of 1919. Indian Income-tax (Amendment) Foolscap folio. English. Price 3 (3 p.).

Ordinance III of 1918. Indian Paper Currency (Amendment). Foolscap folio. Malayalam and Uriya. Each. Price 3 (3 p.).

Madras Act I of 1919. Koodalmanickam Devaswom. Foolscap folio. Malayalam. Price 3 (3 p.).

Madras Act II of 1916. Madras Port Trust Amendment. Foolscap folio. Tamil. Price 3 (3 p.).

GOVERNMENT OF INDIA.

NEW LEGISLATIVE DEPARTMENT PUBLICATIONS FOR SALE

BY THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA, 8 HASTINGS STREET, CALCUTTA.

[A General Catalogue of all Government Publications may be obtained gratis from the Government Central Press, Calcutta.]

Legislation and Orders relating to the War. Sixth Edition (corrected up to 18th May 1918). Royal 8vo. Board. Re. 1 (8 as.).

Proceedings of the War Conference held at Delhi, 27th to 29th April 1918. Foolscap 4to. Paper cover. As. 4 (2 as.).

VACANCIES.

APPLICATIONS are invited from passed Lower Subordinates of the Madras College of Engineering for appointment as Sub-Overseer, eighth grade, Rs 30 in this Circle. There are at present five permanent vacancies. The selected candidates will be on probation for six months, before they are confirmed.

L. D VENKATARAMA AYYAR,
Superintending Engineer, III Circle.

Bellary, 15th March 1919.

APPLICATIONS are invited from candidates duly qualified under the examination rules for the post of a temporary tracer on Rs. 30—1—35 in the office of the Executive Engineer, Madura division.

A. W. ROBERTS,
Executive Engineer, Madura division.

Madura, 29th March 1919.

APPLICATIONS are invited for the post of an attender in the office of the Director of Fisheries. The post carries a salary of Rs 11 per mensem and a war allowance of Rs. 3-8-0 per mensem. Applications should reach the undersigned not later than the 10th instant.

J. HORNELL,
Director of Fisheries.

Madras, 7th April 1919

WANTED temporary Translators for translating Tamil papers. The candidates must have passed the Translation Test, Higher grade, in Tamil. They will be engaged on piece-work and can earn on an average between Rs. 60 and Rs. 70 a month.

Applications should be sent in the undersigned in forms which can be had at the High Court Office on application.

R. H. COURTENAY,
Registrar.

High Court of Judicature,
Madras, 7th April 1919.

APPLICATIONS are invited for employment overseas as Overseers and Sub-overseers.

2. Selected candidates will be trained in India for a period not ordinarily exceeding three months and men found unfit after that period will ordinarily be discharged. Overseers and Sub-Overseers who have passed from a recognised College will be eligible, whether direct from College or temporarily out of employment, and also a small percentage of literate mistries will be eligible for training as Sub-overseers. Before commencing training the men will be required to pass a medical examination for fitness to serve overseas, to enrol on Form III-D, and to undertake to serve overseas for a minimum period of two years.

3. The terms of employment will be as follows :—

(a) Pay in accordance with the undermentioned scale :—

	During training per mensem.	After training in India (per mensem).	While serving overseas (per mensem).
	Rs.	Rs	Rs.
Overseers	100	150	215
Sub-overseers	60	80	120

(b) In addition to pay, conveyance allowance of Rs. 50 for Overseers and 15 for Sub-overseers or travelling allowance on the scale applicable to the district and category may be granted at the discretion of the Superintending Engineer of the Circle in which the training, etc., is undergone.

(c) When serving overseas, free rations, housing and field service clothing will be admissible to Overseers and Sub-overseers and they will be eligible for promotion as follows :—

(1) In the case of Overseers up to a maximum of Rs. 250 plus 33-1/3 per cent when serving overseas ;

(2) In the case of Sub-overseers up to a maximum of Rs. 150 plus 33 per cent when serving overseas.

(d) One month's clear leave in India and for each 12 months' service overseas provided the employee is returning to field service.

(e) When a man is declared fit he may be required to proceed overseas within 14 days of receipt of notice, which 14 days may be spent on leave, if required.

4. Applications stating ages and qualifications of the candidates should be addressed to the Chief Engineer, Public Works Department (General and Irrigation), Chepauk, Madras.

W. J. J. HOWLEY,
Chief Engineer, P. W. D. (General and Irrigation).

Madras, 7th April 1919.

APPLICATIONS are invited for the posts of Mechanical Draughtsmen for the Godavari Head Works division, one on Rs 40—2—50, permanent and the other on Rs. 30 per mensem, temporary. Only passed men who are qualified under the Public Service Notification need apply. The permanent post is outside the scale of the circle establishment and the selected candidate will not be moved from the Godavari Head Works division. The draught-men will be on probation for six months. Previous experience of mechanical drawing in an office and workshops is essential.

2. Applications should reach the undersigned not later than 15th May 1919.

M. R. KHAREGAT,
Superintending Engineer, I Circle.

Vizagapatam, 10th April 1919.

Applications are invited from candidates with experience in the Judicial Department who have passed at least the Intermediate examination in arts for the post of a sub-proton. clerk on Rs. 25 in this court which will, shortly, become permanent.

District Court, Chingleput,
11th April 1919.

V. VENUGOPALL CHETTI,
District Judge.

Applications are invited for the post of an acting Clerk on Rs. 20 per mensem in this Court. The vacancy is a large standing one and is likely to become a permanent one. Those who have passed the Government Examination in Typewriting and Shorthand and have previously acted as a clerk in the Judicial Department will be preferred.

District Munsif's Court, Dharmapuri,
15th April 1919.

K. R. RAMABHISHNA AYYAR,
District Munsif.

Applications are invited from candidates duly qualified under examination rules for the post of a temporary Draftsman on Rs. 30 which will fall vacant from 1st May 1919. The appointment is temporary but will probably be continuous with the prospect of being made permanent in due course.

Palamcottah, 16th April 1919.

T. P. DILLON,
Executive Engineer, Tinnevelly Division.

PRIVATE ADVERTISEMENTS.

On or after 9th April 1919, I intend moving the High Court to enrol me as a Vakil thereof.
Tellicherry, 20th February 1919.

K. APPA NAIR.

On or after 18th July 1919, I intend moving the High Court to enrol me as a Vakil thereof.
Coimbatore, 28th March 1919.

N. SANJAPPAH.

On or after 30th July 1919, I intend moving the High Court to enrol me as a Vakil thereof.
Madras, 9th April 1919.

P. KRISHNAN UNNI NAYAR.

On or after 15th July 1919, I intend moving the High Court to enrol me as a Vakil thereof.
Madras, 2nd April 1919.

V. CHELAMAYYA.

On or after the 17th July 1919, I intend moving the High Court to enrol me as a Vakil thereof.
Madras, 12th April 1919.

P. D. SRINIVASA AYYANGAR.

On or after the 23rd July 1919, I intend moving the High Court to enrol me as a Vakil thereof.
Egmore, 16th April 1919.

P. K. SUBRAHMANYA AYYAR.

ESTATE OF MR. ARTHUR GEORGE ROMILLY (DECEASED).

Notice is hereby given that all creditors and other persons having claims or demands against the estate of Arthur George Romilly formerly of the Public Works Department, Coorg, Madras, late of Teddington Abbottsmead on the County of Surrey who died on or about the 17th day of October 1918, are required to send particulars in writing of their claims or demands to the undersigned, the administrator of the estate of the said Arthur George Romilly, deceased, on or before the 5th day of May 1919 at the undermentioned address after which date the said Administrator will proceed to distribute the assets of the said deceased amongst the parties entitled thereto having regard only to the claims and demands of which he shall then have had notice and the said administrator will not be liable for the assets of the said Arthur George Romilly, deceased, or any part thereof so distributed to any person or persons of whose claims or demands he shall not then have had notice.

High Court House, Madras,
2nd April 1919.

H. BRIGHTWELL,
Administrator of the Estate.

NOTICE.

Notice is hereby given that in pursuance of the 26th section of the Indian Companies Act of 1913, application has been made to the Local Government for a license directing an association under the name of Ramakrishna Secondary School Committee, Kumbakonam, to be registered with limited liability but without the addition of the word "limited" to its name. Notice is also hereby given that in pursuance of sub-section 4 of the 12th section of the said Act application has also been made to the said Local Government for according their sanction to alter the name of the Association into "The Ramakrishna High School Committee, Kumbakonam".

2. The objects for which the Association has been established are the management of the Ramakrishna Secondary School (to be called hereafter The Ramakrishna High School) and of branches or feeders that may hereafter come into being and their properties and the raising of a fund for them. The other objects of the Association are set out in extenso in the Memorandum of Association a copy of which may be inspected at the office of the Ramakrishna Secondary School Committee (hereafter to be called "The Ramakrishna High School Committee"), Kumbakonam.

3. Notice is hereby given that any person, company, or corporation objecting to these applications may bring such objection before the Government on or before the 1st day of June 1919 by letter addressed to the Secretary to the Government of Madras, Home Department (Judicial).

V. R. SRINIVASAN,
Secretary.

Kumbakonam, 9th April 1919.

INSOLVENCY PETITIONS.

No. 10 of 1919 in the Court of the District Munsif, Tiruchirapalli.

Chengalvaraya Pillai .. .. *Insolvent (Petitioner).*
T. A. Somaiya Pillai and six others .. .. *Creditors.*

Take notice that the above petitioner has applied to be declared an insolvent in Insolvency Petition No. 10 of 1919 and it is posted to 29th April 1919 for disposal before the Official Receiver, Trichinopoly.

K. S. RANGA ACHARIYAR,
Vakil for petitioner.

Trichinopoly, 12th April 1919.

Notice is hereby given that Kozhamada Kottappa has applied to the Temporary Sub-Court, Guntur, in Insolvency Petition No. 7 of 1919 for being adjudged an insolvent and that his petition stands posted to 30th April 1919 for hearing.

M. KALIDASU
Vakil.

Guntur, 11th April 1919.

It is hereby notified that Insolvency Petition No. 24 of 1919 filed by (1) Muthuraja Ravuttar (2) Muhammad Ghani Ravuttar and (3) Annasa Ravuttar sons of Jamsa Ravuttar, Vellala street, Tennur, Trichinopoly taluk, will be heard by Official Receiver, Trichinopoly, on 24th April 1919

S. NARAYANASWAMI SARMA,
Vakil for petitioners.

Trichinopoly, 15th April 1919.

METEOROLOGICAL RESULTS.

FROM THE MADRAS OBSERVATORY REGISTER.

	Barometer reduced to 32°F	Temperatures. Corrected daily means. Dry.	Wet.	Observed extremes. Max	Min.	Mean dew point below the saturation	Humidity	Winds. Prevailing direction	Daily velocity in miles	Depth of rain	Cloudy sky	Bright sunshine.	General weather.
1919.	Inches	°	°	°	°	°	Ct.		Miles.	Inches.	Hrs.	Hrs.	
April													
14th Mon.	29·789	84·5	76·0	92·1	77·7	10·1·6	76	E.S.E.	140	..	22	2·6	Fine.
15th Tues.	·695	84·4	75·9	92·2	76·8	15·7·1	77	S.E.	140	..	45	7·8	Passing clouds.
16th Wed.	·593	86·2	80·2	94·3	79·6	16·4·6	78	S.E.	172	..	30	9·1	Distant thunderstorm.
17th Thurs.	·796	84·1	80·2	90·6	80·1	14·1·2	78	S.E.	172	..	70	10·1	Fine.
18th Fri.	·782	85·0	80·1	93·1	81·1	15·0·0	77	S.E. by S.	161	..	34	4·7	Passing clouds.
19th Sat.	·799	85·6	80·6	92·5	80·2	16·5·6	79	S.S.E.	211	..	66	7·8	Do.
20th Sun.	·803	87·0	79·2	93·1	81·4	15·8·7	74	S.S.E.	230	..	36	9·3	Fine with passing clouds.

The standard Barometer and Thermometers are read at 6 A.M., 1 P.M., 4 P.M. and 9 P.M., and the daily means are obtained by the application of hourly corrections, deduced from twenty years' observations. The cistern of the Barometer is twenty-two feet above the level of the sea, and the rain-gauge is two feet from the ground. The wind, rain and general weather registered are of the current civil day—from midnight to midnight.

The total quantity of rain collected since January 1st is 2·33 inches, the average during the same period being 3·83 inches.

JAMES ANGUS,
Acting Director.

Madras Observatory, 21st April 1919.

MARINE NOTIFICATION.

Return of Vessels arrived at and departed from the Port of Madras from the 13th to the 19th April 1919.

ARRIVALS.

Date.	Arrived or sailed.	Vessel's name.	Tons.	Nation.	Commander.	Where from.	Whither bound.	Berth occupied.
1919. April 13 ..	Arrived.	S.S. "Kalimba" ..	1,607	B	F. H. Schlesinger.	Negapatam.	..	No. 3.
" 13 ..	Do.	S.S. "Shadwell" ..	2,593	B	W. Mallet ..	Middlesbrough.	..	No. 2.
" 14 ..	Do.	S.S. "Sangola" ..	3,219	B	D. H. Langlands.	Bombay.	..	South quay.
" 14 ..	Do.	S.S. "Euryalus" ..	2,301	B	T. Colebore ..	Singapore.	..	No. 4.
" 14 ..	Do.	S.S. "Bibby Bros Wave."	1,178	B	F. Dallin ..	Rangoon.	..	No. 5.
" 19 ..	Do.	S.S. "Curris" ..	2,145	B	A. G. Pope ..	Tuticorin.	..	No. 6.
" 19 ..	Do.	S.S. "Ural" ..	1,360	B	R. H. Sanderson.	Rangoon.	..	Stern of No. 1.

DEPARTURES.

Date.	Arrived or sailed.	Vessel's name.	Tons.	Nation.	Commander.	Where from.	Whither bound.	Berth occupied.
1919. April 13 ..	Sailed ..	S.S. "Kalimba" ..	1,607	B	J. W. Schlesinger.	..	Rangoon.	No. 3.
" 14 ..	Do. ..	S.S. "Lamaroo" ..	557	F	I. Wurthorn ..	..	Do.	Stern of No. 1.
" 18 ..	Do. ..	S.S. "Wisby" ..	2,717	B	W. Euthen ..	..	Rangoon ..	No. 4.
" 18 ..	Do. ..	S.S. "Clan Mac. Bride."	3,078	B	A. W. F. Gibb ..	..	Chittagong	No. 3.
" 18 ..	Do. ..	S.S. "Banka" ..	4,194	D	G. F. Baum ..	..	Samarang.	No. 8 West S. quay No. 2.
" 16 ..	Do. ..	S.S. "Sangola" ..	3,219	B	J. Rowe ..	..	Rangoon.	No. 4.
" 17 ..	Do. ..	S.S. "Shadwell" ..	2,593	B	K. Mallet ..	..	Calcutta.	No. 2.
" 17 ..	Do. ..	S.S. "Clan Gordon"	2,291	B	J. G. McLean ..	..	New York.	West quay No. 1.
" 18 ..	Do. ..	S.S. "Euryalus" ..	2,301	B	T. Colebore ..	..	Singapore.	South quay.

B = British; F = French; D = Dutch and R = Russian.

Harbour Office, Madras,
21st April 1919.

H. GARLAND,
Acting Deputy Conservator of the Port.

MADRAS: PRINTED AND PUBLISHED AT THE SUPERINTENDENT, GOVERNMENT PRESS.

SUPPLEMENT TO PART II

OF

THE FORT ST. GEORGE GAZETTE.

No. 16.] MADRAS, TUESDAY EVENING, APRIL 22, 1919. [Price, 4 annas.

ADMINISTRATOR-GENERAL'S HALF-YEARLY SCHEDULES OF ESTATES,

PREPARED UP TO

31ST DECEMBER 1918

UNDER

RULE X OF THE RULES FOR THE OFFICE OF THE ADMINISTRATOR-GENERAL.

SCHEDULE of all sums of MONEY set apart and retained

Accounts in the custody of the

Serial number.	ESTATES.	Date of administration.	Date of closing	Balance on 30th June 1916.						Receipts from 31st December	
				Government Securities.	Bank or other Stock, &c., not being Government Securities.	Cash.				Government Securities.	Bank or other Stock, &c., not being Government Securities.
						To credit.			To debit.		
				Rupees.		Rupees.	Annas	Pies.	Rupees.	Annas	Pies.
1	Ames, Captain A. G.	1897 Feb. 26	1907 Mar. 22	....	....	100	0	0	....	....	....
2	Lazarus, Andrew	1904 Mar. 1	1911 May 16	....	....	55	10	0	....	....	....
3	Nankler, Lieutenant F. O. ..	1903 Apr. 24	1909 Oct 7	....	....	55	0	0	....	....	....
4	Mallaly, F. S.	1913 Sep. 10	1913 Aug. 8	....	....	50	0	0	....	....	....
5	Thomas, Lieutenant D. H. L. ..		1897 Mar. 23	....	....	22	4	0	....	....	....
			Total ..	....	....	281	4	0	....	....	..

Administrator-General's Office, Madras,
31st December 1916.

for CREDITORS, whose claims have been admitted.

Administrator-General of Madras.

1st July to 1918.	Total.				Payments from 1st July to 31st December 1918			Balance on 31st December 1918.				
Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.		Government Securities.	Bank or other Stock, &c., &c.	Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.		Debt number.
			To credit.	To debit.						To credit.	To debit.	
Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	
....	....	..	190 2 6	....	....	..	....	....	..	190 2 6	....	....
....	....	..	55 12 0	....	....	..	....	....	..	55 12 0	....	....
....	....	..	56 4 6	....	....	..	....	....	..	56 4 6	....	....
....	....	..	55 0 8	....	....	..	....	....	..	55 0 8	....	....
....	....	..	25 4 0	....	....	..	....	....	..	25 4 0	....	....
....	....	..	382 4 8	....	....	..	....	....	..	382 4 8	....	....

C. E. ODGERS,
Administrator-General of Madras.

SCHEDULE of all sums of MONEY, BONDS and other SECURITIES received and of all payments made the period of six months ending 31st December 1918, prepared in accordance

Serial number.	ESTATES.	Date of administration.	Date of closing.	Balance on 30th June 1918					Receipts from 31st Dec.	
				Government Securities	Bank or other Stock, etc., including Government Securities	Cash. To credit.	Cash. To debit.		Government Securities.	Bank or other Stock, etc., etc.
				Rupees.		Rupees Annas Pies.	Rupees Annas. Pies.		Rupees.	
1	Alfred ee, Alfred Thomas John ..	1893 Aug 5	1895 Oct. 31	300	.....	74 3 11	.....		.....	..
2	Alla, F ..	1903 Apr 9	1904 Aug 29	.....	.....	70 13 1	.....		.....	..
3	Abdul Azeez Sahib ..	Do Oct. 16	1909 Apr. 20	.....	.....	66 8 9	.....		.....	..
4	Atkinson Mrs. A. G. ..	1906 Feb. 15	1914 Jan 12	.....	.....	69 3 8	.....		.....	..
5	Ames Captain A G. ..	1907 Oc 18	1917 Nov. 22	100	.....	18 7 8	.....		.....	..
6	Ayres, Mrs. E	.....	.....	100	.....	48 7 11	.....		.....	..
7	Andalammal, T.	1916 Apr. 1	1918 Feb. 18	.....	.....	60 0 2	.....		.....	..
8	Alexander, Francis J. ..	.....	.....	100	.....	28 7 8	.....		.....	..
9	Appasami Reg, T. R ..	1912 Nov. 18	1918 Jan. 18	.....	.....	2 6 2	.....		.....	..
10	Agar, E. L. C. ..	1913 do. 8	1918 Nov 18	.....	.....	2 13 1	.....		.....	..
11	Augustus, Wilfred ..	1st Sep 12	1914 June 10	.....	.....	76 9 2	.....		.....	..
12	Alagesa Ammal	Section 32 of Letter Genls. Act.	.....	.....	.....	..	.....		.....	..
13	Brass, Thomas ..	1863 Apr —	.....	100	.....	52 0 3	.....		.....	..
14	Bates, James ..	1899 Sep. 11	.....	100	.....	50 15 2	.....		.....	..
15	Bazalet, Mrs Matilda ..	1901 July 20	1905 Dec. 29	800	.....	.....	198 9 11		.....	..
16	Burgess Archibald Slater ..	1902 Jan. 17	1910 Mar. 15	.....	.....	14 2 8	.....		.....	..
17	Bilgiri Ayyangar, S. ..	1902 Apr 4	.....	9,200	.....	9,195 4 8	.....		.....	..
18	Bhojaraja Kar Tirupattur ..	Do. Sep. 22	1910 Dec 19	.....	.....	205 10 6	.....		.....	..
19	Berks James Francis ..	Do. July 22	1906 June 23	.....	.....	19 5 10	.....		.....	..
20	Binstead, Major C H F. ..	1904 Feb 24	Do. Sep. 18	.....	.....	33 2 8	.....		.....	..
21	Bindley, Captain Henry ..	.....	.....	300	.....	46 3 8	.....		.....	..
22	Bonajee, Monsieur ..	1906 Mar. 8	1906 Dec. 19	.....	.....	39 11 6	.....		.....	..
23	E bee Sahib, Subharma ..	1907 Aug. 4	.....	9,100	.....	528 12 3	.....		.....	..
24	Blandford, Miss A. M. ..	.....	.....	420	.....	91 1 8	.....		.....	..
25	Bernard, Edmund ..	1907 Sep. 15	1909 July 29	.....	.....	20 11 9	.....		.....	..
26	Browne, Henry ..	1908 Nov. 18	Do. Sep. 9	.....	.....	397 11 8	.....		.....	..
27	Browne, Mrs. Annie L. ..	Do Do 9	Do May 9	.....	.....	500 0 9	.....		.....	..
28	Barton, T.	.....	1918 Feb. 18	.....	.....	18 11 10	.....		.....	..
29	Darby, L. V	1909 Feb. 17	Do. Mar. 11	.....	.....	67 8 9	.....		.....	..
30	Bower, F H	.....	.....	.....	.....	10 10 6	.....		.....	..
31	Bandy, W E	1909 Sep. 10	1910 Apr. 19	.....	.....	39 9 9	.....		.....	..
32	Beach, H	.....	.....	.....	.....	39 9 6	.....		.....	..
33	Bower, Col John ..	1911 May 4	1912 July 27	.....	.....	25 9 2	.....		.....	..
34	Becker, Miss M M ..	Do. do. 29	1913 Apr 10	3,800	.....	74 9 8	.....		100	..
35	Briggs, Mrs Grace ..	.....	.....	.....	.....	30 9 6	.....		.....	..
36	Brady, Patrick	1913 Feb 23	1915 Jan. 27	.....	.....	53 13 9	.....		.....	..
37	Bayley, Miss Mary C. ..	Do. July 18	1913 June 20	.....	.....	14 2 11	.....		.....	..
38	Bardfoot, J. J	1913 Mar 6	.....	37,800	.....	.....	1,000 12 9		.....	..
39	Bacon, H. W S ..	Do Aug 7	.....	1,000	.....	112 15 9	.....		100	..
40	Southam, John	.....	1916 Feb. 24	.....	.....	1 15 7	.....		.....	..
41	Brodie, Gavin	1913 Oct. 7	1914 Jan. 19	.....	700	23 0 9	.....		.....	..
42	Bigge, Mrs Elizabeth ..	1911 Dec. 1	1917 Jan. 26	.....	.....	80 13 6	.....		.....	..
43	Bartlett, C. A.	1915 Oct. 16	.....	23,100	.....	27 3 6	.....		.....	..
44	Ballward, Lieut. L. ..	1917 June 5	1918 May 23	.....	.....	34 10 6	.....		.....	..
45	Bean, Captain A G. ..	1914 Aug 19	1917 Mar 9	.....	.....	173 9 8	.....		.....	..
46	Brown, Miss Mary	Section 32	.....	.....	.....	13 11 5	.....		.....	..
47	Sermiter, Miss C S. ..	1917 Aug. 10	.....	.....	.....	275 14 12	.....		.....	..
48	Bamford Charles Albert ..	1918 Sep 18	.....	.....	.....	.....	.....		.....	1000
49	Cotterell, William Henry ..	1880 Oct. 13	.....	1,600	.....	56 5 8	.....		.....	..
50	Cornelius, Henry George ..	1890 Dec. 11	.....	1,300	.....	85 0 9	.....		.....	..
51	Cook Mrs Louisa	1896 June 29	1910 Mar. 8	.....	.....	111 10 8	.....		.....	..
52	Cooke J C.	Do. Sep 11	1906 Mar 6	.....	.....	15 1 7	.....		.....	..
53	Candalawray Chetty, Pacham ..	1902 Apr. 7	.....	.....	.....	61 8 8	.....		.....	..
54	Chambers, Mrs. Hosannah ..	1903 Oct. 5	1912 May 23	200	.....	81 8 9	.....		.....	..
55	Cripps, Eric Cashine ..	1903 Nov. 5	.....	.....	.....	80 2 6	.....		.....	..
56	Cassidy, Mrs. H. W. ..	1905 Feb 19	.....	800	.....	24 13 10	.....		.....	..
57	Carter, F. E.	1901 Dec 21	1912 Dec 15	.....	.....	581 12 6	.....		.....	..
58	Climier, Mrs. Georgina Alice ..	1st July 21	1906 Sep 24	.....	.....	19 11 9	.....		.....	..
59	Campbell, A. W.	Do do 18	1906 Nov. 28 1906 Mar. 15	.....	.....	61 7 9	.....		.....	..
60	Chrystal, F. W.	Do do 1	Do. Dec 20	.....	.....	48 4 5	.....		.....	..
61	Carroll, Mrs E.	Do. Aug 22	1909 Mar 16	.....	.....	145 1 9	.....		.....	..
62	Colton, Mrs Joan Eleanor ..	1906 do. 22	1906 Nov. 20	.....	.....	17 3 7	.....		.....	..
63	Carey, Mrs M S.	1st Sep. 18	1909 Dec 16	1,300	.....	155 10 0	.....		.....	..
64	Campion, H	1909 Apr. 12	.....	.....	.....	53 11 1	.....		.....	..
65	Cagg, Cadet H	.....	1910 Nov. 19	.....	.....	21 6 7	.....		.....	..
66	Cruickshank, Erwin	1911 Mar. 26	1913 June 30	.....	.....	8 5 9	.....		.....	..
			Total ..	70,100	700	7,608 3 5	1,295 5 9		200	1000

by the Administrator-General on account of each Estate in his charge, and the BALANCES during with Rule X of the Rules for the office of the Administrator-General.

1st July to 1916.	Total.						Payments from 1st July to 31st December 1916.			Balances on 31st December 1916.					
Cash.	Government Securities.	Bank or other Stock, &c., &c. &c.	Cash.				Government Securities	Bank or other Stock, &c., &c.	Cash.	Government Securities.	Bank or other Stock, &c. &c.	Cash.			
			To credit.		To debit.							To credit.		To debit.	
Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.		Rupees. Annas. Pies.		Rupees.		Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.		Rupees. Annas. Pies.	
1 9 10	100	..	74 13 9		....		..	..	0 0 7	100	..	74 13 2		....	
....	....	..	70 13 1		....		..	..	....	....	..	70 13 1		....	
....	....	..	66 6 5		....		..	..	....	....	..	66 6 5		....	
....	....	..	66 3 6		....		..	..	3 3 6	....	..	66 3 6		....	
1 9 10	100	..	25 1 7		....		..	..	3 0 7	100	..	25 1 0		....	
1 9 10	100	..	64 11 9		....		..	..	0 0 7	100	..	64 11 2		....	
....	....	..	66 0 2		....		..	..	....	....	..	66 0 2		....	
1 9 10	100	..	30 1 8		....		..	..	0 0 7	100	..	30 1 1		....	
....	....	..	3 0 0		....		..	..	....	....	..	3 0 0		....	
....	....	..	3 11 1		....		..	..	....	....	..	3 11 1		....	
....	....	..	70 3 2		....		..	..	....	....	..	70 3 2		....	
61 12 6	....	..	41 11 6		....		..	..	0 1 6	....	..	33 11 6		....	
1 9 10	100	..	66 10 3		....		..	..	0 0 7	100	..	43 2 3		....	
1 9 10	100	..	26 3 1		....		..	..	0 0 7	100	..	23 4 3		....	
13 1 7	800	..	....		....		..	..	0 0 2	500	..	....		183 10 6	
....	....	..	14 3 9		182 6 4		..	..	....	....	..	18 2 6		....	
25 0 3	2,200	..	2,168 3 4		....		..	..	1,181 0 11	2,000	..	984 11 1		....	
....	....	..	105 13 8		....		..	..	0 0 6	....	..	106 13 2		....	
....	....	..	14 3 10		....		..	..	....	....	..	10 3 10		....	
....	....	..	66 3 6		....		..	..	....	....	..	33 3 6		....	
4 14 3	300	..	66 3 6		....		..	..	0 1 10	300	..	66 3 7		....	
....	....	..	30 11 5		....		..	..	....	....	..	30 11 5		....	
84 0 3	5,100	..	813 3 11		....		..	..	0 1 4	5,100	..	809 1 3		....	
0 0 10	400	..	67 3 10		....		..	..	0 0 7	400	..	67 7 3		....	
....	....	..	25 11 9		....		..	..	....	....	..	64 12 2		....	
....	....	..	993 11 0		....		..	..	....	....	..	993 11 3		....	
....	....	..	866 3 0		....		..	..	....	....	..	840 3 3		....	
....	....	..	18 11 10		....		..	..	....	....	..	18 11 10		....	
....	....	..	83 3 0		....		..	..	....	....	..	87 0 3		....	
....	....	..	10 10 0		....		..	..	....	....	..	10 13 6		....	
....	....	..	....		....		..	..	....	....	..	....		....	
....	....	..	66 0 0		....		..	..	....	....	..	66 0 0		....	
....	....	..	30 3 3		....		..	..	....	....	..	35 0 0		....	
....	....	..	25 0 3		....		..	..	....	....	..	24 0 3		....	
21 8 6	2,000	..	146 8 11		....		..	..	166 10 6	2,000	..	54 0 3		....	
....	....	..	53 0 0		....		..	..	....	....	..	35 0 0		....	
....	....	..	63 13 0		....		..	..	....	....	..	63 10 3		....	
....	....	..	14 3 11		....		..	..	....	....	..	14 0 11		....	
766 14 10	87,800	..	....		924 12 11		..	..	166 11 10	37,800	..	....		421 0 6	
10 0 6	1,100	..	220 4 0		....		..	..	100 1 10	1,100	..	37 2 7		....	
....	....	..	1 13 7		....		..	..	....	....	..	1 10 7		....	
....	....	700	56 9 0		....		..	..	....	....	700	68 0 1		....	
....	....	..	88 13 8		....		..	..	13 7 4	....	..	76 5 4		....	
358 0 10	20,100	..	380 11 3		....		..	..	11 3 11	22,100	..	369 6 4		....	
40 0 0	....	..	74 12 3		....		..	..	23 4 3	....	..	81 10 11		....	
5 0 0	....	..	179 6 5		....		..	..	102 13 0	....	..	30 12 4		....	
....	....	..	13 11 3		....		..	..	....	....	..	13 11 3		....	
....	....	..	370 14 10		....		..	..	40 10 7	....	..	329 4 3		....	
....	....	1000	....		....		..	..	176 13 5	....	1000	....		173 12 0	
35 10 1	1,600	..	83 14 7		....		....	..	0 10 8	1,600	..	82 0 1		..	
81 14 1	2,300	..	87 1 13		....		....	..	0 12 7	1,300	..	84 11 3		....	
....	....	..	111 15 2		....		..	..	..	....	..	111 15 2		....	
....	....	..	15 1 7		....		....	..	..	....	..	15 1 7		....	
801 3 0	....	..	458 0 5		....		....	..	198 10 2	....	..	249 9 0		....	
3 3 10	300	..	34 3 3		....		....	..	0 1 3	300	..	34 3 3		....	
....	....	..	85 3 0		....		....	..	....	....	..	88 3 0		....	
6 0 0	500	..	60 10 3		....		....	..	0 1 7	500	..	64 10 4		....	
....	....	..	801 10 3		....		....	..	....	....	..	681 12 6		....	
....	....	..	18 11 0		....		....	..	....	....	..	18 11 4		....	
....	....	..	....		....		....	..	....	....	..	....		....	
....	....	..	61 2 3		....		....	..	....	....	..	61 0 0		....	
....	....	..	....		....		....	..	....	....	..	....		....	
....	....	..	40 4 6		....		....	..	....	....	..	40 4 0		....	
....	....	..	166 1 6		....		....	..	....	....	..	166 1 6		....	
....	....	..	17 3 7		....		....	..	....	....	..	17 0 7		....	
61 6 1	1,300	..	170 13 1		....		....	..	0 0 4	1,300	..	176 4 3		....	
....	....	..	63 11 1		....		....	..	....	....	..	53 11 1		....	
....	....	..	61 4 7		....		....	..	....	....	..	11 0 7		....	
....	....	..	0 3 3		....		....	..	4 5 0	....	..	....		....	
1,870 1 1	78,300	1700	8,690 4 1		400 6 2		....	..	2,712 5 7	78,300	1700	8,192 12 0		780 14 6	

Serial number.	ESTATES.	Date of administration.	Date of closing.	Balances on 30th June 1910.					Receipts in Fasli 1319.	
				Government Securities.	Bank or other Stock, &c., not being Government Securities.	Cash.			Government Securities.	Bank or other Stock, &c.
						To credit.		To debit.		
				Rupees.		Rupees.	Annas.	Pies.	Rupees.	
57	Clinton, W. D.	1913 Jan. 20	1913 Apr. 29	....	....		2 10 10	....	....	..
58	Close, Mrs. M. J.	Do. May 27	1914 Dec. 22	....	....		10 3 6	....	....	..
59	Cameron, A. M.	....	....	100	....		53 0 1	....	....	..
70	Cunningham, E. F	....	....	500	....		32 0 0	....	....	..
71	Clarke, A. S.	....	1918 Feb. 22	....	....		2 5 5	....	....	..
72	Chase, John	....	Do Aug. 12	....	....		6 0 0	....	....	..
73	Connolly, Mrs. C. G	1914 Nov. 10	Do. May 4	....	....		3 15 0	....	....	..
74	Chevier, Capt. H. G.	1915 June 15	....	....	....		34 15 2	....	....	..
75	Cohn, P. G.	1915 May 23	1917 Aug. 22	....	....		24 0 1	....	....	..
76	Coventry, Capt. W. J.	1917 Mar. 9	1918 Jan. 31	....	....		17 12 10	....	....	..
77	Cochar James, Aidar	....	....	....	....		257 14 9	....	....	..
78	Chamberlain Mesdrles, M. S.	1913 Oct. 8	....	....	....		....	....	....	..
79	Dawson, William Crosbie	1896 Sep. 10	1900 Oct. 31	100	....		78 13 1	....	....	..
80	D'Arbagny de-Chalus, Madame Ernestine, otherwise Ernestina Gaimoux	Do. Nov. 24	1900 Aug. 22	....	....		24 7 1	....	....	..
81	Denavit, Cornelius Martin ..	1876 Oct. 26	1900 do. 26	300	....		18 0 5	....	....	..
82	Denhall, Mrs. Catherine	1901 Mar. 23	1903 Oct. 26	500	....		58 5 3	....	....	..
83	Dale, William Malcolm	Do. July 30	....	300	....		33 0 0	....	....	..
84	D'Castella, George	....	1903 May 14	100	....		57 0 11	....	....	..
85	Daly, Allan Napier Maunsh ..	1905 Mar. 20	1904 July 18	....	....		10 1 0	....	....	..
86	Dyrenanthan	Do. Aug. 31	....	500	....		....	78 14 0	....	..
87	Dalyell, Capt. H. E.	1905 Apr. 10	1906 Nov. 10	....	....		70 3 3	....	....	..
88	Daniel, Jacob	1901 do. 22	....	....	....		65 14 3	....	....	..
89	Dorrang, S. W.	1905 Aug. 26	1907 Dec. 13	....	....		24 7 0	....	....	..
90	Davis, Patrick	1901 May 16	1908 Jan. 31	....	....		686 5 9	....	....	..
91	D'Lemos, R. M. F.	1910 Apr 1	1915 Sep. 15	....	....		44 6 11	....	....	..
92	D'E Vallender, Major H. ..	On. Aug. 27	1911 Aug. 31	....	....		27 0 0	....	....	..
93	DeVargas E. C.	Do do. 25	Do May 11	....	....		315 11 7	....	....	..
94	Dawne, Mrs. S. J.	....	....	....	....		50 12 0	....	....	..
95	D'Costa, A. J.	1909 Apl. 3	....	....	....		....	102 7 6	....	..
96	Dalzell, E. T	1912 Feb 22	....	....	....		....	70 9 4	....	..
97	Dignum, OSour	1914 Mar. 11	....	90,000	9,000		4,903 13 0	....	....	..
98	Dhanpala Chetty, N	....	....	....	....		698 0 0	....	....	..
99	Durnin, William Knibb	1917 Mar. 6	1918 Mar. 7	....	....		26 0 0	....	....	..
100	Daly, Clara	....	....	....	....		1,222 9 10	....	....	..
101	Dalgord, Mrs. Mary	1917 June 11	1917 Oct. 9	....	....		647 15 6	....	....	..
102	DeSouza Leonine William ..	In. Dec. 3	....	....	....		11,599 10 0	....	8,000	..
103	Dignum, OSar Hammond ..	1918 Oct. 2	....	....	....		....	....	....	..
104	Egan, John	1904 Aug 4	1909 Jan. 18	....	....		13 1 3	....	....	..
105	Ewing, Charles	1903 do. 11	....	2,500	....		66 3 11	....	....	..
106	Freyard, H. J. R.	1906 Nov. 2	1907 Aug 9	....	....		249 4 10	....	....	..
107	Eteard, Mrs. Elizabeth	....	....	100	....		90 10 1	....	....	..
108	Evers, Joseph	1908 July 12	1910 July 9	....	....		85 2 0	....	....	..
109	Englefield, G. C	Do. Sep 19	Do May 19	....	....		49 2 3	....	....	..
110	Estes G. H.	Do. Oct. 3	....	4,100	....		193 4 1	....	....	..
111	Emmett, Assistant Surgeon A. S.	1917 Nov. 23	....	....	....		2,540 13 3	....	....	..
112	Ferrel, Andrew	1897 May 23	....	1,000	....		84 12 3	....	....	..
113	Foster, John	1911 Nov. 13	1918 Nov. 6	....	....		911 4 1	....	....	..
114	Farrell, E	Do Oct. 7	....	1,000	....		92 11 5	....	....	..
115	Fenelon, Arthur Christopher ..	Do. June 15	....	....	....		33 6 11	....	....	..
116	Fraas, J. W.	1899 Oct. 31	1907 Mar. 20	....	....		32 5 0	....	....	..
117	Ferguson, A. A.	1909 Nov. 26	1910 Apr 6	....	....		67 7 0	....	....	..
118	Fitzgerald, Mrs L. M.	....	Do Nov. 3	....	....		10 0 2	....	....	..
119	Finney, Capt. J. H. M.	1894 June 4	1917 Oct. 16	....	....		469 0 7	....	....	..
120	Fritchley, Mrs E	....	....	....	....		363 5 0	....	....	..
121	Finkelman Jean Sirs	....	....	....	....		....	....	....	..
122	Gutting Mathew	1871 Sep. 9	1880 Apr. 10	100	....		76 13 0	....	....	..
123	Gwethorne, Mrs Amelia	1884 Aug. 4	1908 May 2	....	....		10 11 0	....	....	..
124	Garrett, James George	....	....	....	....		22 11 10	....	....	..
125	Goudon, E. C. L.	1909 Dec. 31	1909 Oct. 25	100	....		30 0 7	....	....	..
126	Gow, John	....	....	....	....		10 11 11	....	....	..
127	Gonsalves, F. J.	1908 Apr. 20	1910 July 19	700	....		71 13 9	....	....	..
128	Govindaraja Mudaliyar, T. ..	1900 Feb. 10	....	7,000	....		....	8 9 9	....	..
129	Gazie, Mossaur C. G.	1911 do. 17	1911 Oct. 5	....	....		205 0 4	....	....	..
130	Green Mrs	....	....	....	....		72 10 6	....	....	..
131	Garrett, I. G.	....	....	....	....		60 0 9	....	....	..
132	Gowhamuddeen, M.	1915 Nov. 14	....	....	....		1 0 11	....	....	..
133	George, L	....	....	850	....		60 12 4	....	....	..
134	Gunin C.	....	....	....	....		0 15 0	....	....	..
135	Gay Richard	....	....	....	....		....	....	....	..
136	Hutchinson, J. E.	1910 Oct. 21	....	1,500	....		74 8 3	....	....	..
137	Herries, John	1894 Sep 8	1895 Oct. 1	200	....		72 13 6	....	....	..
138	Heyne Mrs. Louisa Rosse ..	1861 Nov. 18	1900 Apr. 6	....	....		81 10 2	....	....	..
139	Hart. Mrs E	1903 Sep. 12	1903 Dec. 8	400	....		98 15 11	....	....	..
140	Howe, A. R.	1909 Aug. 15	1910 April 16	....	....		45 0 3	....	....	..
141	Harrison, Rev. James	1910 Jan. 10	....	200	....		20 1 0	....	....	..
142	Harrer, Miss C	....	....	450	....		84 9 10	....	....	..
143	Harmon, Mrs. E. H.	1909 Feb. 23	1917 Nov. 13	....	....		870 0 0	....	....	..
			Total ..	61,200	9,000		26,761 7 1	365 14 9	8,000	..

* Section 32 Administrator-General's Act.

1st July to 31st December 1916	Total.						Payments from 1st July to 31st December 1916.						Balance on 31st December 1916.						
Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.				Government Securities.	Bank or other Stock, &c., &c.	Cash.				Government Securities.	Bank or other Stock, &c., &c.	Cash.				
			To credit.			To debit.									To credit.			To debit.	
Rupees. Annas. Pies.	Rupees.		Rupees.	Annas.	Pies.	Rupees. Annas. Pies.	Rupees.		Rupees.	Annas.	Pies.		Rupees.		Rupees.	Annas.	Pies.	Rupees. Annas. Pies.	Serial number.
....	....	..	2 15 10			....	....	..	0 10 10				....	..	....			....	87
1 0 10	100	..	10 0 0			....	....	..	..				....	..	10 0 4			....	85
0 34 10	300	..	82 12 11			....	....	..	0 0 7				200	..	84 12 4			....	86
....		..	90 15 0			....	....	..	0 1 11				800	..	86 14 7			....	70
....		..	2 0 0			....	....	..	....				....	..	2 0 3			....	71
....	....	..	0 0 0			....	....	..	....				....	..	5 0 4			....	72
....	....	..	0 10 0			....	....	..	0 0 0				....	..	0 10 0			....	73
....	....	..	24 15 2			....	....	..	....				....	..	24 15 2			....	74
....	....	..	24 0 1			....	....	..	....				....	..	24 0 1			....	75
....	....	..	47 12 10			....	....	..	25 4 0				....	..	20 0 10			....	76
....	....	..	137 14 9			....	....	..	0 . 0				....	..	137 10 9			....	77
100 0 0	....	..	100 0 0			....	....	..	80 13 0				....	..	0 0 9			....	78
1 0 10	100	..	81 0 11			....	....	..	0 0 7				100	..	81 0 4			....	79
....	....	..	24 7 1			....	....	..	....				....	..	24 7 1			....	80
7 10 0	600	..	26 0 10			....	....	..	0 0 1				200	..	28 0 0			....	81
2 4 10	200	..	102 10 0			....	....	..	0 1 0				300	..	103 0 0			....	82
2 4 10	800	..	35 11 0			....	....	..	0 1 0				200	..	35 10 0			....	83
1 9 10	100	..	80 2 2			....	....	..	0 0 7				100	..	80 1 9			....	84
....	....	..	40 1 0			....	....	..	....				....	..	40 1 0			....	85
9 13 0	900	..	....			14 2 1	....	..	0 7 1				600	..	....			44 0 1	86
....	....	..	73 5 0			....	....	..	....				....	..	15 0 0			....	87
....	....	..	60 14 0			....	....	..	0 1 1				....	..	14 13 0			....	88
....	....	..	34 1 0			....	....	..	....				....	..	34 1 0			....	89
....	....	..	464 5 0			....	....	..	....				....	..	440 0 0			....	90
....	....	..	44 0 11			....	....	..	....				....	..	44 0 11			....	91
....	....	..	27 0 0			....	....	..	....				....	..	27 0 0			....	92
....	....	..	914 12 7			....	....	..	....				....	..	914 14 7			....	93
....	....	..	38 12 4			....	....	..	....				....	..	38 12 4			....	94
....	....	..	....			103 7 3	....	..	0 12 2				....	..	....			800 0 0	95
2,303 9 0	21,500	2,300	5,487 7 9			70 0 4	....	..	2,093 0 2				20,500	1,300	895 4 4			70 0 0	96
....	....	..	499 0 0			....	....	..	....				....	..	499 0 0			....	98
....	....	..	36 9 0			....	....	..	29 0 11				....	..	1 0 1			....	99
200 0 0	....	..	2,042 0 10			....	....	..	1,670 13 0				....	..	371 0 0			....	100
....	....	..	847 10 0			....	....	..	826 10 0				....	..	13 0 0			....	101
42 13 0	8,000	..	11,842 0 11			....	8,000	..	2 848 0 0				....	..	8,987 0 11			....	102
8,000 0 0	....	..	8,009 1 0			....	....	..	230 12 3				....	..	8,760 4 0			....	103
....	....	..	12 1 0			....	....	..	....				....	..	12 1 0			....	103A
88 0 0	2,300	..	94 2 4			....	....	..	0 15 4				2,200	..	98 3 0			....	104
....	....	..	249 0 10			....	....	..	....				....	..	249 4 10			....	105
3 10 10	100	..	71 0 11			....	....	..	0 0 0				100	..	71 0 0			....	107
....	....	..	25 0 3			....	....	..	....				....	..	25 0 0			....	108
....	....	..	46 3 0			....	....	..	....				....	..	46 3 0			....	109
28 15 0	4,100	..	214 0 2			....	....	..	128 4 0				4,100	..	86 14 2			....	110
....	....	..	2,049 13 0			....	....	..	2,032 10 11				....	..	16 0 0			....	111
20 11 1	1,800	..	75 7 2			....	....	..	0 15 7				1,800	..	78 12 0			....	112
....	....	..	211 4 1			....	....	..	....				....	..	211 4 1			....	113
21 0 1	1,100	..	110 2 7			....	....	..	0 0 0				1,100	..	112 13 1			....	114
....	....	..	12 3 11			....	....	..	....				....	..	12 3 11			....	115
....	....	..	16 4 0			....	....	..	....				....	..	16 4 0			....	116
....	....	..	67 1 4			....	....	..	....				....	..	67 1 4			....	117
....	....	..	30 0 3			....	....	..	....				....	..	30 0 3			....	118
....	....	..	485 0 7			....	....	..	0 0 0				....	..	485 0 7			....	119
185 10 0	....	..	663 3 0			....	....	..	0 13 0				....	..	663 0 0			....	120
....	....	..	....			....	....	..	22 0 0				....	..	....			88 0 0	121
1 0 10	100	..	78 0 10			....	....	..	0 1 1				100	..	78 4 0			....	122
....	....	..	14 11 0			....	....	..	....				....	..	14 11 0			....	123
....	....	..	23 11 10			....	....	..	....				....	..	23 11 10			....	124
1 0 10	100	..	40 2 5			....	....	..	0 0 7				100	..	40 2 10			....	125
....	....	..	13 11 11			....	....	..	....				....	..	13 11 11			....	126
11 7 7	700	..	63 4 4			....	....	..	0 6 8				700	..	62 13 10			....	127
120 12 0	7,000	..	133 0 6			....	....	..	107 9 0				7,000	..	4 10 10			....	128
....	....	..	805 2 4			....	....	..	....				....	..	800 2 4			....	129
....	....	..	72 14 0			....	....	..	....				....	..	72 14 4			....	130
....	....	..	60 3 0			....	....	..	....				....	..	60 2 2			....	131
....	....	..	1 3 11			....	....	..	....				....	..	....	3 11		....	132
9 9 9	400	..	28 5 1			....	....	..	0 2 7				400	..	78 2 0			....	133
....	....	..	9 13 0			....	....	..	....				....	..	9 10 0			....	134
64 0 0	....	..	64 4 0			....	....	..	12 13 0				....	..	81 0 0			....	135
29 7 0	1,800	..	103 13 9			....	....	..	1 10 1				1,800	..	108 3 8			....	136
9 4 10	300	..	78 2 0			....	....	..	0 1 9				300	..	76 1 3			....	137
....	....	..	13 10 1			....	....	..	....				....	..	13 10 1			....	138
3 9 9	400	..	101 7 9			....	....	..	0 0 7				400	..	101 8 1			....	139
....	....	..	40 2 9			....	....	..	....				....	..	40 2 2			....	140
8 4 10	700	..	64 1 8			....	....	..	0 1 8				200	..	68 1 1			....	141
6 9 8	400	..	91 6 6			....	....	..	0 1 6				400	..	81 6 0			....	142
....	....	..	826 2 2			....	....	..	17 1 8				....	..	809 0 6			....	
2,552 0 3	89,200	2,300	32,482 0 8			327 10 1	8,000	1,300	20,286 13 10				84,200	1,000	12,215 10 0			485 10 0	

Serial number.	ESTATES.	Date of administration.	Date of closing.	Balance on 30th June 1913.						Receipts from 1st Dec.	
				Government Securities.	Bank or other Stock, &c., not being Government Securities.	Cash				Government Securities.	Bank or other Stock, &c.
						To credit.		To debit.			
				Rupees.		Rupees.	Annas. Pies.	Rupees.	Annas. Pies.	Rupees.	
144	Hain, F. E	1909 Nov. 11	1911 April 28	....	....		19 8 9	....		....	....
145	Hamden, John	1912 Sep. 26	1913 April 14	....	....		16 0 8	....		....	....
146	Hatton, Major-General F. E. ..	1910 Sep. 12	1910 Jan. 9	....	....		13 1 1	....		....	....
147	Hawksworth, Mrs A	1917 Jan. 24	1917 Aug 31	....	....		11 0 0	....		....	....
148	Hunt, Samuel Bradshaw	Do. Aug. 23	Do. Aug 17	....	....		5 2 9	....		....	....
149	Heap William	1912 Sep 1	1913 Mar. 9	....	....		244 8 10	....		....	....
150	Harvey Sub Lieut. Ernest Anthony	1915 Mar. 23	....	....	....		721 10 6	....		....	....
151	Hersh. l Alfred	1910 Mar 21	....	....	....		10,005 15 6	....		....	....
152	Hendry Charles	1913 Mar 22	....	....	....		807 13 1	....		....	....
153	Hughes Ernest August	1913 July 29	....	....	....		9,838 8 7	....		....	300
154	Henderson Kenneth	1913 Sep. 3	....	....	....		....	....		....	....
155	Hershel Lieut.-Col Alfred Garrett.	1913 Sep 30	....	....	....		....	....		....	10000
156	Ignatius, David James	....	1908 June 30	....	....		51 14 9	....		....	....
157	Isaac A. J.	1913 Aug. 7	1914 Dec. 11	....	....		66 14 4	....		....	....
158	Isaac A. J.	1893 Mar. 11	....	....	....		....	670 11 9		....	....
159	Jackson, I. W.	Do. Aug. 8	1917 Dec. 1	....	....		7 13 9	....		....	....
160	Jackson, Mrs Agnes Isabella ..	....	....	....	....		24 2 8	....		....	....
161	Jones, Mary Isabella	....	....	....	....		23 15 11	....		....	....
162	Jackson, Mrs. J E.	1908 Sep 9	1908 July 23	400	....		24 9 7	....		....	....
163	Johnson, C T H.	1911 Feb. 17	1913 July 29	....	....		8 7 11	....		....	....
164	Johnson, M. C.	Do May 4	Do. do 29	....	....		0 9 8	....		....	....
165	Jones, C. E.	1914 Jan. 31	1913 Aug 16	....	....		146 14 11	....		....	....
166	Jackson, Miss F. E. G. ..	1914 Dec 9	1911 Sep. 9	....	....		57 8 10	....		....	....
167	Jolly E. J. F	1910 Aug. 31	1916 Mar. 29	....	....		479 1 8	....		....	....
168	Janakamma	....	....	....	....		1,765 8 7	....		....	....
169	Jaffa, Captain E. Jackson ..	1917 June 11	....	....	....		....	....		....	....
170	Jones Alice Belle	....	....	....	....		....	....		....	....
171	Kerrakose, Mutta	1911 Feb. 24	1894 May 1	6,400	....		92 9 4	....		....	....
172	Kerrakose, J. F	....	....	100	....		28 1 2	....		....	....
173	Keet, J. F	1890 Jan. 30	1900 Nov 10	600	....		33 2 6	....		....	....
174	Knight, Thomas Percy	Do. Oct. 13	....	....	....		37 4 11	....		....	....
175	Kerrakose, Eleanor	1902 Mar 25	1902 Nov. 11	300	....		48 11 11	....		....	....
176	Koenemann, Frederick William ..	Do. do. 26	1903 Jan. 20	300	....		38 7 6	....		....	....
177	Koenemann, Mrs. Elizabeth Ann ..	1903 Nov. 25	1908 Jan. 31	....	....		32 16 10	....		....	....
178	Kent, S J	Do. Sep. 24	....	....	....		994 9 5	....		....	....
179	Khan-ja-lima Begum Sahiba, Her Highness Nizab.	1904 Mar 29	1904 Sep. 28	....	....		78 7 10	....		....	....
180	Kerrakose, Hosanna Anthoon ..		1906 Mar 26								
181	Kenna, J G	Do. Aug. 4	Do. do 19	....	....		41 10 7	....		....	....
182	Kerrakose, Harapet	1905 Sep. 12	1906 May 9	300	....		35 1 3	....		....	....
183	Kamalah Ammal, Katha	1908 Jan 21	....	....	....		....	37 12 11		....	....
184	Kenyon, J. H	Do. Nov. 20	1903 Aug. 18	....	....		32 9 3	....		....	....
185	Kuppuswamy Nayudu, K. ..	1909 Apr. 23	....	....	....		2,452 9 9	....		....	....
186	King, Mrs E M R	1910 Aug. 9	1910 Nov. 8	....	....		10 19 3	....		....	....
187	King, Miss E. S.	....	1914 Feb. 13	....	....		0 7 1	....		....	....
188	Kuppuswami Ayyangar	1910 Feb. 18	....	....	....		....	18 9 6		....	....
189	Kelly William	1917 Mar. 8	1918 May 10	....	....		356 12 11	....		....	....
190	Keenan, Mrs. Margaretta Justina ..	1917 Feb. 27	1911 Nov. 29	....	....		6 9 0	....		....	....
191	Logambia Mudaliyar, Vellore ..	1901 Nov. 4	....	9,100	....		....	927 6 10		....	....
192	Leavers, William Hubert	1903 July 21	1904 Feb 16	....	....		51 7 8	....		....	....
193	Lazarus, Andrew	1906 Mar. 1	1911 May 9	....	....		1 7 6	....		....	....
194	Lekanayakamma	1907 Nov 26	1914 May 8	....	....		4 6 1	....		....	....
195	Leonard, Mrs H A.	Do. Dec. 18	1908 Sep. 3	....	....		58 21 5	....		....	....
196	Lawson, M A.	....	....	....	....		18 7 7	....		....	....
197	Lloyd, Thomas	1908 May 18	1908 July 22	....	....		19 9 11	....		....	....
198	Lazarus, Mrs L.	1911 Sep 21	1912 Dec. 20	....	....		1 2 6	....		....	....
199	Lakshmiramamma, Vemula ..	1919 Mar 4	[illegible]	1,200	....		....	13 6 8		....	....
200	Lamb, David	....	....	100	....		58 0 8	....		....	....
201	Lonsby, J	....	....	100	....		20 7 6	....		....	....
202	Lee, standish	1912 Feb 9	1912 Oct. 24	....	....		63 11 10	....		....	....
203	Little Henry	Do. Dec. 9	Do May 24	....	....		17 4 0	....		....	....
204	Lee Allan, H	1907 June 21	....	....	....		1,591 11 0	....		....	....
205	Lennon, Michael	1911 Aug 10	1913 July 8	....	....		28,884 3 7	....		....	....
206	Mayer, Mrs Johannah	1896 June 2	1901 Dec. 19	600	....		108 13 2	....		100	....
207	Magister, William Holmes ..	1899 Aug 20	1904 Sep. 4	....	....		298 0 0	....		....	....
208	Mu.aly, F. S	1910 Sep. 2	1911 Aug 8	....	....		26 9 9	....		....	....
209	Mitchell, Arthur St. Ledger ..	1900 Mar. 12	....	1,000	....		61 1 0	....		....	....
210	Do David	1902 Nov 24	1905 Feb. 23	....	....		60 5 8	....		....	....
211	McKeat, Robert	Do do 17	1906 May 20	....	....		15 8 3	....		....	....
212	Manchanaga Mudaliyar, G. ..	1905 Mar 2	1897 June 21	....	....		22 4 0	....		....	....
213	Murugappa Chetti K. S	1906 Nov 23	....	1,000	....		....	102 13 6		....	....
214	Mercer, Charles Archibald ..	1905 Sep. 12	....	37,200	....		138 2 6	....		....	....
215	Mocal, Mrs. M. J.	1906 Feb 12	1906 Nov 20	....	....		21 1 6	....		....	....
216	Do. J A.	Do do 12	Do do 19	....	....		17 11 3	....		....	....
217	Madar Sahib, C.	1903 Aug. 18	1913 May 7	....	....		43 1 6	....		....	....
			Total ..	59,100	....		91,912 1 9	1,972 15 2		100	310

1st July to 1918.	Total.				Payments from 1st July to 31st December 1918.			Balance on 31st December 1918.				
Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.		Government Securities.	Bank or other Stock, &c., &c.	Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.		Serial number.
			To credit.	To debit.						To credit.	To debit.	
Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	
....	....	....	10 0 0	....	....	....	....	....	....	10 0 0	....	144
....	....	....	10 0 4	....	....	....	....	....	....	10 0 4	....	145
....	....	....	10 1 2	....	....	....	....	....	....	10 1 2	....	146
....	....	....	11 0 0	....	....	....	....	....	....	11 0 0	....	147
....	....	....	0 2 0	....	....	....	....	....	....	0 2 0	....	148
....	....	....	346 0 10	....	....	....	331 9 10	....	....	13 8 0	....	149
9,466 4 1	....	....	2,107 14 9	....	....	....	1,074 10 9	....	....	1,079 4 0	....	150
....	....	....	10,966 10 0	....	....	....	645 5 4	....	....	10,321 7 1	....	151
1,141 0 0	....	....	1,910 1 1	....	....	....	80 0 7	....	....	1,828 15 6	....	152
9,762 8 0	....	300	6,660 14 1	....	....	....	324 14 2	....	300	6,196 10 10	....	153
18,799 10 10	....	....	18,793 13 10	....	....	....	2,907 10 0	....	....	15,882 9 10	....	154
18,476 1 0	....	54000	18,478 1 0	....	....	Lions	1,914 1 0	....	45000	16,561 0 0	....	155
....	....	....	81 15 0	....	....	....	....	....	....	81 15 0	....	156
....	....	....	80 14 4	....	....	....	....	....	....	80 14 4	....	157
....	....	....	....	570 11 0	....	....	197 0 0	....	....	....	569 1 0	158
....	....	....	7 12 0	....	....	....	....	....	....	7 12 0	....	159
....	....	....	84 2 6	....	....	....	....	....	....	84 2 6	....	160
8 14 0	....	300	97 14 2	....	....	....	0 0 0	....	300	37 11 2	....	161
....	....	....	24 0 7	....	....	....	....	....	....	24 0 7	....	162
....	....	....	1 7 11	....	....	....	1 7 11	....	....	....	....	163
....	....	....	6 0 0	....	....	....	6 0 0	....	....	....	....	164
....	....	....	150 14 11	....	....	....	130 11 0	....	....	20 3 0	....	165
....	....	....	57 0 10	....	....	....	....	....	....	57 0 10	....	166
....	....	....	978 1 4	....	....	....	....	....	....	978 1 4	....	167
216 0 0	....	....	2,028 0 1	....	....	....	611 10 0	....	....	1,164 7 0	....	168
....	....	....	....	....	....	....	10 1 0	....	....	....	60 1 0	169
106 0 10	5,400	....	198 2 3	....	....	....	2 10 7	5,400	....	198 7 7	....	170
1 10 10	100	....	30 13 0	....	....	....	5 2 8	100	....	30 11 4	....	171
12 13 3	600	....	46 0 4	....	....	....	0 5 1	600	....	46 11 3	....	172
....	....	....	57 4 11	....	....	....	....	....	....	57 4 11	....	173
4 14 10	300	....	93 10 0	....	....	....	0 0 0	300	....	93 10 0	....	174
4 14 10	300	....	93 5 3	....	....	....	0 0 0	300	....	93 5 3	....	175
....	....	....	20 14 10	....	....	....	....	....	....	20 14 10	....	176
....	....	....	634 0 0	....	....	....	271 14 0	....	....	362 2 0	....	177
....	....	....	70 7 10	....	....	....	....	....	....	70 7 10	....	178
....	....	....	41 15 7	....	....	....	....	....	....	41 15 7	....	179
4 14 10	800	....	97 9 0	....	....	....	0 13 1	800	....	96 5 11	....	180
....	....	....	....	77 13 11	....	....	....	....	....	....	77 13 11	181
....	....	....	32 0 0	....	....	....	....	....	....	32 0 0	....	182
2 13 4	....	....	3,495 3 10	....	....	....	860 11 0	....	....	2,634 7 10	....	183
....	....	....	10 10 3	....	....	....	....	....	....	10 10 3	....	184
....	....	....	0 7 1	....	....	....	0 7 1	....	....	....	....	185
70 3 9	....	....	65 6 9	....	....	....	62 6 0	....	....	3 0 9	9 10 10	186
30 14 0	....	....	277 10 11	....	....	....	19 15 6	....	....	261 13 0	....	187
....	....	....	6 0 0	....	....	....	4 4 4	....	....	1 7 8	....	188
100 0 0	3,100	....	....	612 4 3	....	....	158 0 0	3,100	....	....	3,000 10 7	189
....	....	....	31 7 8	....	....	....	....	....	....	23 7 8	....	190
....	....	....	1 7 8	....	....	....	....	....	....	1 7 8	....	191
....	....	....	4 6 7	....	....	....	....	....	....	4 6 7	....	192
....	....	....	35 11 0	....	....	....	....	....	....	35 11 0	....	193
....	....	....	16 7 7	....	....	....	....	....	....	16 7 7	....	194
....	....	....	12 9 11	....	....	....	....	....	....	12 9 11	....	195
....	....	....	1 9 8	....	....	....	1 9 8	....	....	....	....	196
528 6 6	1,200	....	560 14 6	....	....	....	200 7 6	1,200	....	30 12 10	30 6 1	197
1 10 10	100	....	30 14 6	....	....	....	0 0 8	100	....	55 6 7	....	198
6 13 0	100	....	86 0 5	....	....	....	0 1 10	100	....	83 11 20	....	199
....	....	....	63 13 10	....	....	....	....	....	....	17 4 0	....	200
....	....	....	12 6 0	....	....	....	....	....	....	1,691 10 0	....	201
....	....	....	1,691 11 0	....	....	....	0 1 0	....	....	126 2 3	....	202
0 2 3	....	....	19,808 6 7	....	....	....	88,773 3 4	....	....	....	....	203
8 1 6	600	....	114 13 3	....	....	....	99 14 0	600	....	16 10 0	....	204
....	....	....	290 8 0	....	....	....	....	....	....	290 8 0	....	205
....	....	....	24 0 8	....	....	....	....	....	....	20 0 0	....	206
30 6 9	1,000	....	70 7 9	....	....	....	0 7 8	1,000	....	70 0 1	....	207
....	....	....	80 4 0	....	....	....	80 4 0	....	....	....	....	208
....	....	....	14 8 3	....	....	....	....	....	....	10 0 3	....	209
....	....	....	22 4 5	....	....	....	....	....	....	22 4 5	....	210
1,346 0 0	1,000	....	1,093 7 0	....	....	....	1,074 0 2	1,000	....	9 15 4	....	211
608 13 0	37,200	....	748 0 2	....	....	....	609 13 11	37,200	....	136 0 3	....	212
....	....	....	31 1 4	....	....	....	....	....	....	31 1 4	....	213
....	....	....	17 11 0	....	....	....	....	....	....	17 11 2	....	214
....	....	....	43 1 0	....	....	....	....	....	....	43 1 0	....	215
47,219 14 0	56,550	54000	1,01,619 15 4	1,600 13 1	....	11000	40,051 0 4	66,800	..	61,810 5 0	2,800 9 11	

Serial numbers	ESTATES.	Date of administration.	Date of closing.	Balances on 30th June 1918.						Receipts from 1st Jan.	
				Government Securities.	Bank or other Stock, &c., including Government Securities.	Cash.				Government Securities.	Bank or other Stock, &c., &c.
						To credit.		To debit.			
				Rupees.		Rupees.	Annas. Pies.	Rupees.	Annas. Pies.	Rupees.	
216	Miller, Mrs. M. E.	1909 Oct. 2	1909 Apr. 17	.....	.....	18 3 3		.....		.....	..
217	Mennenkoff Percy	1909 Sep. 22	.....	6,800	.....	87 8 6		.....		.....	..
218	McLeod A. N.	1909 Apr. 22	1910 July 14	.....	.....	96 8 6		.....		.....	..
219	Mitchell, Mrs. Grace	Do. July 23	Do. Apr. 15	.....	.....	33 11 6		.....		.....	..
220	McGee, H. J.	1910 Jan. 30	.....	.....	.....	91 13 6		.....		.....	..
221	Mabeod, General Harry ..	Do. Apr. 23	1910 July 14	.....	.....	26 15 6		.....		.....	..
222	Muthuraman Chetti, Collah Venkata.	Do. Feb. 16	.....	.....	.....	8,421 6 9		.....		.....	..
223	Mason, W. B.	Do. do. 23	1910 Nov. 4	.....	.....	26 13 6		.....		.....	..
224	Martin, A. J.	Do. Mar. 16	Do. May 13	.....	.....	27 6 6		.....		.....	..
225	Marsh, A. S. .. —	1911 Aug. 3	1911 Nov. 24	.....	.....	1,413 13 6		.....		.....	..
226	Mitchell, J. E.	Do. Nov. 8	1912 Mar. 20	.....	.....	21 10 6		.....		.....	..
227	Mahomed Ghouse Sahib, A. G. ..	1914 Mar. 16	1914 Nov. 1	.....	.....	267 11 9		.....		.....	..
228	Maxwell, J. F.	.....	.....	.....	.....	16 8 11		.....		.....	..
229	Murphy, E. L.	1912 Oct. 1	1913 Oct. 27	.....	.....	1 1 3		.....		.....	..
230	Vahe, E. J.	1914 Nov. 22	1915 do. 27	.....	.....	48 6 7		.....		.....	..
231	Muhammad Jaun Sahib	1915 Mar. 24	.....	2,000	.....	1,739 4 6		.....		.....	..
232	Mackintosh, J. H.	1915 July 29	1916 Mar. 28	.....	.....	31 8 6		.....		.....	..
233	Nordquest, E. W.	1916 Nov. 15	1918 Aug. 1	.....	.....	8,073 3 1		.....		.....	..
234	Nihe, George Martin	1917 Dec. 19	.....	.....	.....	1,085 9 0		.....		.....	..
235	Nihe, Mrs. Agnes	1918 Nov. 26	.....	.....	.....	.....		.....		.....	..
236	Morris, F. H.	.....	.....	.....	.....	.....		.....		.....	..
237	Nagappa Mudaliyar, M. ..	1909 Aug. 3	.....	24,200	.....	.....		16 1 3		.....	..
238	Norton, Thomas Fam, late..	1916 May 8	.....	1,100	.....	.....		133 12 3		.....	..
239	Napier, Philip	1913 Mar. 1	1918 July 9	.....	.....	71 8 3		.....		.....	..
240	Napier Jessie (Jessie Winifred Forbes	1918 Nov. 26	.....	.....	.....	.....		.....		.....	..
241	Nammalwar Chetti, P.	.....	.....	.....	.....	.....		.....		.....	..
242	Oakey, William Thomas Smith ..	1879 Feb. 28	1906 Mar. 5	.....	.....	78 6 3		.....		.....	..
243	O'Halloran, Lancelot Joseph ..	1903 Apr. 2	1905 Jan. 15	.....	.....	87 11 10		.....		.....	..
244	O'Reilly, Captain P. D. ..	1907 Feb. 8	1907 July 19	.....	.....	31 4 6		.....		.....	..
245	Oastwellney, James William	1884 Oct. 23 to 1885 Mar. 13	1918 Sep. 30.	.....	.....	87 15 9		.....		.....	..
246	Orpwood J., Assistant Surgeon ..	.....	1912 June 21	.....	.....	6 3 3		.....		.....	..
247	O. Donnell, J. M.	.....	.....	.....	.....	78 1 6		.....		.....	..
248	Oothamboyen Ammal	.....	.....	.....	.....	.....		.....		42,000	..
249	Pethia Chetti, Pondicherry Raja (Receiver's account).	Order of G.C. 1883 Sep. 13	1890 May 31.	.....	.....	2,626 13 6		.....		.....	..
250	Patton, Miss Sarah Anne Amelia ..	1902 do. 3	1905 May 9	.....	.....	553 14 10		.....		.....	..
251	Prince, J. H.	1905 Oct. 3	1909 Nov. 17	.....	.....	92 8 0		.....		.....	..
252	Peters, J. S.	1907 Aug. 9	1911 July 26	.....	.....	1,826 12 6		.....		.....	..
253	Pachiappah Sahiller, C. ..	.....	.....	17,300	.....	.....		97 10 0		.....	..
254	Peck, Mrs. J. A	1899 Sep. 30	1918 Mar. 18	.....	.....	12 13 11		.....		.....	..
255	Panchakshara Chetti, P. ..	1915 Oct. 15	.....	6,400	.....	404 13 6		.....		.....	..
256	Padmanabha Nayudu, P. L. ..	Do. Aug. 16	.....	.....	.....	804 14 3		.....		.....	..
257	Paul West ce Westphal, S. ..	1917 Do. 16	.....	.....	.....	12,009 3 6		.....		.....	..
258	Plunkett, Captain Cuscen Frank ..	.....	.....	.....	.....	1,348 8 1		.....		.....	..
259	Plunkett, Mrs. Fanny Charles ..	1918 May 21	.....	.....	.....	.....		3,248 10 7		1,19,900	..
260	Porter Major W. G.	1918 Sep. 3	.....	.....	.....	.....		.....		.....	..
261	Paran, A.	Section 32	.....	.....	.....	.....		.....		100	..
262	Robinson, James alias Carlis (Jockey)	1886 Feb. 7	1901 Dec. 10	200	.....	62 0 11		.....		.....	..
263	Russell, G. F	1898 Jan. 27	1901 do. 19	103	.....	87 10 0		.....		.....	..
264	Rajamanicka Mudaliyar, P. V. ..	Do. Mar. 10	.....	.....	.....	.....		9 3 7		.....	..
265	Rajagopal Mudaliyar, C. ..	1911 Sept. 17	1911 July 27	.....	.....	16 16 7		.....		.....	..
266	Reding, Rev. R. S.	1904 Sep. 23	1905 Oct. 27	.....	.....	44 3 6		.....		.....	..
267	Rodgers, Mrs. Jane	.....	.....	100	.....	99 1 10		.....		.....	..
268	Rangamanar Nayudu, P. ..	1906 July 28	1907 Nov. 18	.....	.....	22 0 2		.....		.....	..
269	Richards, Major J. E. ..	1908 Feb. 23	1908 June 15	.....	.....	14 12 6		.....		.....	..
270	Ramanarayan Pandey, P. ..	1908 Feb. 15	1916 Dec. 4	9,000	.....	182 8 6		.....		.....	..
271	Roome, Captain L. S	1907 do. 28	1907 Aug. 13	.....	.....	48 8 6		.....		.....	..
272	Ratna Pasay	Do. Aug. 17	1915 July 31	.....	.....	630 12 3		.....		.....	..
273	Reed Lieut. J. P. A.	.....	1908 Jan. 31	.....	.....	25 5 7		.....		.....	..
274	Ross, Mrs. Annie	1907 Nov. 2	Do. Mar. 19	.....	.....	708 13 0		.....		.....	..
275	Ramaswami Mudaliyar, M ..	1908 Jan. 21	.....	400	.....	398 11 6		.....		250	..
276	Rama Rao, Vijapur	1909 May 10	.....	.....	.....	1,265 9 3		.....		.....	..
277	Roberts, Mrs. M.	1912 July 30	1913 May 24	.....	.....	701 6 7		.....		.....	..
278	Rutherham	.....	.....	.....	.....	16 0 3		.....		.....	..
279	Ramiah Chetti, Lytha	1916 Jan. 4	.....	.....	.....	.....		601 10 11		.....	..
280	Reilly, William Joseph	Do. Mar. 24	.....	.....	.....	5,685 1 6		.....		.....	..
281	Richardson, J. F	Do. May 6	1916 Dec. 14	.....	.....	16 5 6		.....		.....	..
282	Ritchie, Mrs. Mary Lydia ..	1917 June 12	1917 Aug. 31	.....	.....	6 12 6		.....		.....	..
283	Ryan Henry Valentine	1917 Aug. 16	..	.....	.....	3 5 6		.....		.....	..
284	Rose Alfred Leeson	1916 Mar. 22	.....	.....	.....	1,758 4 10		.....		.....	..
285	Rosario Pelix Vincent	Do. May 21	.....	.....	.....	.....		355 14 0		400	..
286	Roberts Miss Annie	1918 Oct. 2	.....	.....	.....	.....		.....		1100	..
287	Ronald Austin Gordon	.....	.....	.....	.....	.....		.....		.....	..
288	Shaw, Patrick Dunlop	1894 Aug. 6	1905 May 20	200	.....	100 5 9		.....		200	..
289	Somasundaram Mudaliyar, K. ..	1903 Feb. 10	1906 Sep. 4	.....	.....	24 8 3		.....		.....	..
290	Salisbury, Mrs Emma	Do. Mar. 20	1906 Feb 24	.....	.....	48 13 3		.....		.....	..
291	Sweeney, P. E.	Do. Nov 3	.....	600	.....	44 12 6		.....		.....	..
292	Stack, Lieut. M. O. W	1906 Mar. 24	1906 Sep. 21	.....	.....	80 8 4		.....		.....	..
293	Smith, Miss Sarah Ann	Do. Dec. 9	1906 Dec. 8	.....	.....	17 13 1		.....		.....	..
			Total ..	68,900	2,600	50,846 6 5		4,288 18 10		1,21,850	9500

1st July to 4818.			Total.						Payments from 1st July to 31st December 1918.				Balance on 31st December 1918.						
Cash.			Government Securities.	Bank or other Stock, &c., &c.	Cash.				Government Securities	Bank or other Stock, &c., &c.	Cash.			Government Securities.	Bank or other Stock, &c., &c.	Cash.				
					To credit.			To debit.								To credit.			To debit.		
Rupees.	Annas.	Pies.	Rupees.	Rupees.	Rupees.	Annas.	Pies.	Rupees.	Annas.	Pies.	Rupees.	Annas.	Pies.	Rupees.	Rupees.	Rupees.	Annas.	Pies.	Rupees.	Annas.	Pies.	Serial number.
191	1	0	6,900		19	8	6				116	12	6	8,900		18	9	6				216
					238	4	9									173	13	3				217
					98	6	8									98	6	8				218
					33	11	8									33	11	8				219
					91	13	9									91	13	9				220
					28	15	9									28	15	6				221
					9,351	0	0									3,801	6	0				222
					94	12	5									26	13	6				223
					77	6	8									37	0	3				224
					1,476	13	0									1,478	12	0				225
					21	10	0									21	10	0				226
					287	11	8									287	11	8				227
					18	8	11									18	0	11				228
					1	1	0									1	1	0				229
					48	0	7									45	2	7				230
40	16	5	2,800		1,190	0	0				1	13	0	2,800		1,876	6	1				231
					21	0	0									21	0	0				232
					8,073	0	1									91	0	0				233
251	14	0			2,308	1	6				7,551	13	5			91	13	3				234
913	0	0			845	3	8				92	1	0			2,145	15	0				235
800	0	0			800	0	0				106	7	3			277	8	0				236
1,830	7	4	20,300		1,852	0	1				0	8	0			999	12	4				237
45	14	10	1,100					47	10	11	479	0	11	23,200		874	0	2				238
1,648	0	0			4,615	5	5				1	13	4	1,100					69	13	0	239
											1,396	0	5			19	15	8				240
											160	13	0						100	13	0	241
					23	4	8				1	0	8						1	0	8	242
					67	11	10									18	0	0				243
					51	4	5				67	11	10									244
					92	15	0									91	4	0				245
					1	5	3									92	15	0				246
					70	1	0									1	5	3				247
450	0	0	42,000		450	0	0									70	1	0				248
					8,026	13	0				6	4	0	41,000		440	12	0				249
					300	14	10									2,072	15	0				250
					92	6	6									300	14	10				251
					1,828	13	4									92	6	5				252
282	10	6	17,300		760	0	0									1,824	13	4				253
					13	10	11				50	14	7	17,300		185	6	11				254
185	2	10	6,400		555	1	6									13	10	11				255
249	7	0			3,114	5	5				6	14	7	6,400		541	0	5				256
					10,605	0	0				1,915	11	0			107	10	8				257
					2,573	0	3				0	2	0			12,556	0	0				258
204	1	9			7,504	5	6				189	7	2			4,336	13	1				259
10,813	16	11	1,68,900								6,472	12	0	1,68,900					1,916	7	0	260
576	0	0		7500	575	0	0				135	11	0		7500	741	5	9				261
582	12	11	200		592	11	11				0	1	0	300		592	10	13				262
0	12	5	900		55	14	7				0	5	10	900		55	12	5				263
1	9	10	100		89	5	10				0	0	7	100		89	5	3				264
								8	0	7									8	0	7	265
1	9	10	100		10	15	1									10	10	7				266
					44	3	8									44	3	9				267
					91	11	8									91	11	8				268
					23	0	2				0	0	7	100		22	0	0				269
					16	12	6									16	12	6				270
				3,400	189	8	6									189	8	6				271
					48	0	0								2,000	48	0	0				272
					823	10	1				0	0	0			430	8	1				273
					18	8	7									24	8	7				274
					708	10	0									708	10	0				275
682	6	10	700		1,060	4	4				932	8	5	700		129	1	1				276
					1,205	9	3									1,205	9	3				277
					761	8	7									761	8	7				278
					18	0	0									18	0	0				279
6	4	0						361	6	11	84	10	0						148	0	5	280
					8,189	7	0				1,103	7	6			8,185	7	6				281
					19	2	0									19	2	0				282
					0	15	6									0	15	6				283
					5	2	0									5	2	0				284
110	4	0			1,347	0	10				1,339	8	7			207	0	0				285
9,971	12	0		800	8,281	14	4			900	890	11	4			4,999	3	1				286
112	0	0		1100	112	8	0				82	0	0		1100	94	10	0				287
											25	0	0						20	0	0	288
1	0	10	900		181	14	7				99	13	11	200		0	5	0				289
					26	2	0									26	2	0				290
					49	10	4									49	10	4				291
9	15	0	800		84	10	1				0	2	11	900		84	8	5				292
					30	8	4									30	8	4				293
					17	10	1									17	10	1				294
24,078	8	0	2,17,500	12600	73,795	8	0	800	0	0	..	800	98,914	12	10	2,47,500	18,100	48,986	11	8	2,765	11	7	

Serial number	ESTATES.	Date of administration.	Date of closing	Balance on 30th June 1918.						Receipts from 31st Dec.	
				Government Securities.	Bank or other Stock, &c., not being Government Securities.	Cash				Government Securities.	Bank or other Stock, &c., &c.
						To credit.		To debit.			
				Rupees.		Rupees.	Annas. Pies.	Rupees.	Annas. Pies.	Rupees.	
294	Stone, William	1904 Mar 2	1915 Aug 13	....	....	243 13 5		....		....	..
295	Subrahmanya Ayyar, S. ..	Do. Dec. 21	....	8,000	....	....		751 2 11		....	..
296	Sumeri, Mrs.	.. ..	....	....	....	10 5 3		....		....	..
297	Sundaram Chetti, T. ..	.. ..	....	2,100	....	....		676 9 1		....	..
298	Sesharatna, S. V. ..	1906 Aug. 20	....	....	....	1,036 5 7		....		....	..
299	Swamy, Perma	1906 Sep. 13	1901 Apr 22	....	....	11 2 11		....		....	..
300	Swabrin, Benjamin Spicer ..	1907 Aug 8	1911 Sep 28	....	....	24 8 8		....		....	..
301	Sauros, Captain C. J. ..	1907 Dec. 26	1916 Dec. 22	....	....	53 12 10		....		....	..
302	Sanders, Miss C. M. B. ..	Do do 30	Do. do 31	....	....	4 7 10		....		....	..
303	Seshah Chetti, T	Do. Nov. 28	1913 do. 22	....	....	181 3 3		....		....	..
304	Seshah Chetti, T	1908 Jan 28	1916 do. 22	....	....	....		....		....	..
305	Sesha, Mrs. G. F. K. ..	Do. do. 31	1908 July 8	....	....	1,247 16 10		....		....	..
306	Sheat, S. Joseph	1908 Aug. 25	....	8,150	....	....		14 7 1		....	..
307	Subrahmanya Mudaliyar, M.	.. ..	....	600	....	69 1 7		....		....	..
308	Sell, Mrs. E.	.. ..	....	....	....	58 3 6		....		....	..
309	Strang, W. G.	1909 Aug. 3	1916 Mar. 11	....	....	47 8 8		....		....	..
310	Shakespeare, E. A. ..	Do. Oct. 6	.. ..	1,200	....	4 6 8		....		....	..
311	Sundaram Pillai, P. L. T.	Do. Dec 2	1914 Oct. 14	....	....	4 6 8		....		....	..
312	Sonny Made 1937, C. ..	Do. Feb. 23	....	....	....	8,723 1 5		....		200	..
313	Smith, James	1911 Mar. 4	1911 Dec. 2	4,700	....	146 12 11		....		....	..
314	Smart, Murray	Do Apr. 28	....	2,300	6,000	10,152 10 8		....		....	..
315	Seshu R. C	Do. Nov. 10	1916 May 8	....	....	702 6 10		....		....	..
316	Strickland, George ..	Do. do. 6	1912 Mar 20	....	....	18 13 4		....		....	..
317	Seppings J. M.	1914 Apr. 15	Do. Oct. 17	....	....	1 2 3		....		....	..
318	Sethalia, Edwin	1907 Jan. 24	1907 July 31	....	....	24 12 0		....		....	..
319	Sethalia, F. W	Do Aug. 6	Do Sep 25	....	....	624 4 4		....		....	..
320	Stephenson, H. H. ..	1918 Mar. 24	1914 May 12	....	....	4 6 7		....		....	..
321	Seshamalu Ammal	....	....	....	....	11 8 10		....		....	..
322	Subapathy Chetti, M. ..	1914 Mar. 31	1917 April 9	....	....	9,840 9 6		....		....	..
323	Sapa, Mrs Charity ..	1918 Nov 18	....	400	....	37 14 8		....		....	..
324	Shamsh Ali	1918 Apr 29	....	9,600	....	6,725 5 8		....		....	..
325	Subbarya Chetti, Somali ..	1917 Jan. 11	....	....	....	13,813 7 6		....		....	..
326	Smith Mareell Frazer Conran	Do Mar. 5	1918 July 11	....	....	4,387 14 8		....		....	..
327	Sabharbier, A.	1918 Feb 22	....	....	2,761 9 9	1,806 8 6		....		8,000	..
328	Stevens, Honorary Captain A.	Do. July 6	....	....	....	1,220 8 4		....		....	..
329	Sherman Hay e Mabey	.. ..	....	....	....	....		....		....	..
330	Stewart Miss Helen	1918 Oct. 29	....	....	....	....		....		....	..
331	Sabarieti Rev. G. H	....	....	....	....	....		....		....	..
332	Sriniva Ayyangar M. D. ..	....	....	....	....	....		....		31,000	(a)
333	Singaravelu Mudaliyar Ananda Pillai	1899 Jan. 24	1901 Apr. 17	900	....	58 15 6		....		....	..
334	Tho pson Lieut. Cecil	1894 Aug 11	1895 Feb 13	500	....	154 3 5		....		100	..
335	Tapp, Miss Harriet Maria Henrietta.	1898 Oct. 27	1899 July 21	1,100	....	20 8 1		....		....	..
336	Tate, Clement	1901 Feb. 5	1905 Nov. 16	....	....	378 13 1		....		16 ..	..
337	Townsend, H. E.	1903 Sep 15	1910 Apr. 6	....	....	213 3 10		....		....	..
338	Tirumalai Chetti, Panayar ..	1908 Aug 21	1907 Sep 20	....	....	114 12 3		....		....	..
339	Taylor, Richard	1907 do. 5	1911 Oct. 26	....	....	41 6 10		....		....	..
340	Tavar, William	Do Sep 10	1908 Mar. 19	....	....	20 1 8		....		....	..
341	Tavar, Richard (Junior) ..	1908 Mar 28	....	300	....	48 15 6		....		....	..
342	Todd, Parker	1903 Sep 18	....	....	....	....		340 10 1		....	..
343	Thiruvengadam Chetti, T ..	1911 Aug 3	....	2,000	....	182 4 11		....		....	..
344	Tiruttangada Mudaliyar, C. ..	Do. Nov. 6	1914 May 21	100	....	26 10 6		....		....	..
345	Tonkin, F. J.	1913 Aug. 31	1915 Sep. 14	....	....	20 0 4		....		....	..
346	Thewlis, Mrs Alberta Eleanor	.. ..	1918 May 29	....	....	1 6 8		....		....	..
347	Theobald, Edwin Josiah ..	1917 Apr 16	.. ..	3,300	....	466 0 10		....		800	..
348	Thomas Peter, T. C	1906 Sept. 17	.. ..	3,200	....	110 10 0		....		....	..
349	Vandaya, V. C.	1910 Mar 22	.. ..	600	....	32 12 6		....		....	..
350	Venkayya, Varkala	1910 Sept. 2	.. ..	....	....	....		3,827 13 6		....	..
351	Vasantham Chetti, T	1912 July 20	.. ..	5,000	....	24 2 8		....		....	..
352	Van Ryneveld, Rev. W	1913 Jan. 7	1918 Nov 21	....	....	101 1 6		....		....	..
353	Venkatakrishna Chetti V. ..	1914 July 22	.. ..	18,700	....	....		4,658 14 3		....	..
354	Vittal Das Narayan Das ..	Do. June 9	1916 Feb. 4	....	....	12 2 3		....		....	..
355	Vernon, T. A	1918 July 22	....	....	....	144 9 2		....		....	..
356	Vittal Dass Narayan Dass Income account.	1913 May 21	.. ..	....	....	178 6 8		....		1,000	..
357	Varadaja Nayudu, Rayapeta ..	1902 Aug 30	1906 Oct. 10	....	....	113 8 3		....		....	..
358	Wainright, Samuel	1904 Dec. 16	1904 Apr. 29	....	....	10 6 6		....		....	..
359	Wilmott, William Henry ..	1906 Apr. 26	....	2,100	....	8 6 10		....		....	..
360	Wilmott, A. M.	1901 Sep 20	....	100	....	24 7 5		....		....	..
361	Wartel, Marguerite	Do. Dec. 13	1906 June 24	....	....	96 9 9		....		....	..
362	Winter, T. C	1908 Apr. 8	1910 July 20	100	....	98 4 4		....		....	..
363	Walker, H. C	....	....	....	....	43 31 0		....		....	..
364	Wellesley, E. W	1902 Oct. 8	1910 Feb 14	....	....	37 17 5		....		....	..
365	Wilkins G. F	1912 April 2	1913 May 26	....	....	950 14 0		....		....	..
366	Wood, Miss Ellen	Do. Aug. 21	1915 Oct. 28	....	....	3 0 2		....		....	..
367	Wheeler, Edgar Lansdown D'Est	Do. Dec. 8	1918 July 20	8,300	....	181 0 10		....		....	..
368	White, George Alfred Graham ..	1917 Oct 12	1918 Apr. 4	....	....	643 7 8		....		....	..
369	Wade Mathew	1913 May 21	.. ..	..	..	..		10 2 0		....	..
370	Wear George	1918 Feb. 23	1918 Oct. 27	....	....	10 1 3		....		....	..
371	Young, Major A.	1921 Feb. 17	....	4,600	....	1,088 6 7		....		....	..
372	Yedamalai Chetti, T	1874 Oct 13	1913 Jan. 30	....	....	126 9 0		....		....	..
373	Yates, E. C. C	1903 Dec. 31	1904 Mar. 12	....	....	232 7 0		....		....	..
374	Zachariel, Mrs Emelia ..	1906 Aug 14	1906 Aug 14	....	....	....		....		....	..
375	Zachariel, H. W.	1905 Jan. 19	....	1,700	....	301 7 10		....		300	..
376	Zacharia Cumalan Sait or Zakaria Kamma hatl	1909 Mar 27	....	....	....	504 14 5		....		31,675	..
			Total ..	82,300	8,150 0 9	58,133 4 4		10,472 15 6		73,975	(a)

(a) Rs. 16,814-13-9.

Administrator-General's Office, Madras,
31st December 1918.

1st July to 1818	Total.						Payments from 1st July to 31st December 1818.						Balance on 31st December 1818.						
Cash.	Government Securities	Bank or other Stock, &c., &c.	Cash.				Government Securities	Bank or other Stock, &c., &c.	Cash.				Government Securities.	Bank or other Stock, &c., &c.	Cash.				
			To credit.			To debit.									To credit.			To debit.	
Rupees. Annas. Pies.	Rupees.		Rupees.	Annas.	Pies.	Rupees. Annas. Pies.	Rupees.		Rupees.	Annas.	Pies.		Rupees.		Rupees.	Annas.	Pies.	Rupees. Annas. Pies.	
61 13 3	6,000	..	243 10 0					..	1 5 6					..	242 6 6				294
		..	16	5	9	429 5 3		..	43 11		6		5,000	..				706 6 6	295
1,027 13 1	6,100	..	251	6	3			..						..	10 6	3			296
		..	1,036	0	7			..	617 5 11				2,100	..				695 1 9	297
		..	11	3	11			..						..	1,038	0	7		298
		..	21	6	8			..						..	11	3	11		299
		..	93	12	10			..						..	24	6	8		300
		..	8	7	16			..						..	61	12	10		301
		..	143	0	2			..						..	6	7	10		302
		..	1,247	13	16			..						..	281	6	2		303
978 11 10	5,100	..	262	4	8			..	237 8 7				2,100	..	1,247	13	10		304
8 6 8	600	..	72	0	3			..	8 13 3				600	..	92	14	3		305
		..	23	6	6			..						..	72	10	6		306
48 2 16	1,700	..	75	6	3			..	0 16 11				1,700	..	23	0	2		307
		..	4	6	4			..						..	75	11	8		308
1,326 0 0		..	4,978	1	8			..	3,728 6 11					..	4	6	2		309
100 7 6	4,900	..	258	4	8			..	302 11 2				4,900	..	5,243	0	8		310
46 13 6	5,800	5505	16,194	16	6			..	4 6 6				5,800	..	47	0	8		311
			302	8	10			..						4505	16,194	8	6		312
		..	19	13	4			..						..	302	8	10		313
		..	1	6	3			..	1 2 6					..	13	12	4		314
		..	72	14	6			..						..					315
		..	524	4	4			..						..	84	13	7		316
		..	5	6	7			..						..	524	4	4		317
		..	11	6	10			..						..	5	6	7		318
		..	6,849	6	6			..	1 7 4					..	11	6	10		319
76 13 16	400	..	91	14	1			..	10 1 6				400	..	6,848	2	8		320
3,083 6 8	6,000	..	4,815	12	8			..	684 2 9				3,500	..	87	13	1		321
401 9 10	..	..	14,012	16	6			..	12,065 1 3					..	4,164	12	5		322
		..	6,267	14	6			..	2,452 1 3					..	1,947	11	3		323
7,732 8 6	5,000	(b)	9,338	14	8			..	2,810 15 10				6,000	(b)	806	10	0		324
		..	1,220	9	4			..	79 1 6					..	327	14	10		325
		..						..	35 8 0					..	1,100	8	4		326
150 2 4		..	188	1	4			..	52 4 6					..				28 5 6	327
765 0 0		..	795	0	6			..	80 6 6					..	130	10	10		328
17 6 6		..	17	0	0			..	0 1 6					..	764	13	6		329
9,136 1 6	31,000	(c)	5,418	1	9			..	29 4 6			(d)	31,000	(c)	18	15	0		330
3 3 3	200	..	72	3	3			..	8 1 2				200	..	5,395	0	8		331
6 2 6	600	..	143	4	1			..	82 14 6				600	..	78	1	8		332
61 8 0	1,100	..	72	1	1			..	1 6 7				1,100	..	43	0	7		333
		..	376	26	8			..						..	75	14	8		334
		..	318	8	10			..						..	378	15	8		335
		..	119	12	4			..						..	319	1	10		336
		..	41	6	10			..						..	116	12	4		337
		..	10	1	4			..						..	41	6	10		338
4 14 16	300	..	81	14	8			..	0 1 11				300	..	10	1	3		339
197 6 0		..				358 11 2		..	121 13 4					..	61	13	9	468 8 0	340
16 6 3	1,000	..	106	11	4			..	4 10 6				1,000	..	105	13	10		341
8 11 0	100	..	31	4	6			..	0 1 10				100	..	31	6	7		342
21 10 6		..	42	2	7			..	0 8 7					..	41	11	8		343
		..	1	0	5			..						..	1	0	5		344
461 5 6	1,900	..	807	1	6			..	743 6 11				1,900	..	163	10	5		345
55 8 13	3,200	..	160	1	11			..	60 11 10				4,200	..	108	3	1		346
8 8 8	800	..	10	4	6			..	34 14 8				400	..				15 16 0	347
1,072 8 6		..				4,258 6 6		..	709 11 0					..				4,994 8 6	348
301 6 8	6,000	..	278	7	6			..	2 8 8				6,000	..	132	13	11		349
		..	132	1	6			..						..	121	1	8		350
	18,700	..				4,958 14 8		..	14 11 9				18,700	..				4,879 6 21	351
		..	18	4	8			..						..	18	8	4		352
378 8 6		..	319	21	2			..	329 2 6					..				8 7 7	353
8,811 13 11	1,000	.	4,688	8	11			..	4,196 0 10				1,000	.	492	8	1		354
		..	113	8	8			..						..	113	8	8		355
		..	10	8	8			..						..	10	8	8		356
94 7 1	2,200	..	94	14	6			..	37 12 3				2,100	..	32	1	6		357
1 9 10	100	..	25	1	6			..	0 0 7				100	..	26	0	11		358
		..	24	6	6			..						..	24	8	9		359
1 9 10	100	..	25	14	2			..	6 6 7				100	..	25	13	7		360
		..	43	11	6			..						..	43	11	6		361
		..	17	12	8			..						..	17	12	8		362
		..	928	14	6			..						..	929	14	8		363
		..	3	6	2			..						..	3	6	2		364
321 4 4	2,300	..	423	6	7		3,300	..	252 13 6				2,300	..	90	11	2		365
		..	322	7	8			..	159 14 3					..	162	6	3		366
1,018 7 6		..	1,268	3	8			..	54 11 6					..	1,113	9	7		367
		..	18	1	8			..						..	18	1	8		368
124 8 6	6,400	..	1,418	13	10			..	212 11 0				6,400	..	947	1	10		369
		..	126	8	8			..						..	128	8	6		370
		..	233	7	0			..						..	232	7	0		371
60 14 6	1,800	..	132	8	7			..	100 7 6				1,800	..	91	10	11		372
3,898 8 6	21,975	..	4,381	5	9			..	2,441 14 6				21,975	..				1,305 11 7	373
81 201 8 0	1,26,270	(c)	80,401	13	10	9,209 6 10	3,300	(d)	41,334 12 9				1,22,070	(f)	46 731	8	6	12,551 6 0	

(b) Rs. 2,763-9-3. (c) Rs. 33 123 7-8. (d) Rs. 9,279-12-9. (e) Rs 33,476-6-3. (f) Rs. 12,340-8-6.

C. E. ODGERS,
Administrator-General of Madras.

SCHEDULE of all ESTATES whereof the FINAL BALANCES have been paid to the PERSONS entitled to BALANCES and the PERSONS to whom paid, prepared in accordance with

Serial number	ESTATES.	Date of administration	Date of payment.	Government Securities.	Other Securities.
			1918.		
6	Hoss, Captain A. G.	1916, August 12	July 1	....	....
7	Diamond, Mrs. Mary	1917, June 11	October 23	....	....
8	Emmett, Assistant Surgeon A. E.	1913, November 23	August 1	....	....
9	Hay, William	1917, September 1	" 9	....	....
5	Lennon, Michael	1917, August 10	July 11	....	....
6	Middlemist, E. W.	1916, November 16	August 5	....	....
7	Mitchell, David	1902 " 24	July 12	....	....
8	Napier, Philip	1916, March 1	" 6	....	....
9	O'Halloran, Lancelot Joseph	1903, April 2	" 13	....	....
10	Smith, Marcell Francis Conran	1917, March 8	" 15	....	....
11	Wade Mathew	1917, October 19	" 20	....	....
12	White, George Alfred Graham	1916, December 9	August 8	....	....

Administrator-General's Office, Madras,
31st December 1918.

the same during the period of six months ending 31st December 1918 specifying the AMOUNT of such Rule X of the Rules for the Office of the Administrator-General,

Cash.			Parties to whom paid	Serial number.
Rs.	A.	P.		
137	14	3	Amount paid the Royal Consul, Royal Danish Consulate, Madras, in pursuance of the order of the High Court, dated 13th November 1918, being nett balance of the sale-proceeds of the deceased's wearing apparel for transmission to the Danish Foreign office.	1
525	0	3	Amount remitted to the India Office, London, for payment to Mr. Henry Ernest Evans being his 1/6th share in the estate.	2
843	13	7	Amount paid Mrs. Irene Rose Millicent Emmett being her 1/3rd share in the estate.	3
338	6	7	Amount paid Mrs. Estella Grace Heap at the request of Mr. William John George Heap being his 1/3rd share in the estate.	4
3,634	13	6	Amount remitted to the India Office, London, for payment to Mrs. Mary Ann Lennon, widow of the deceased, being the balance of her 1/3rd share in the estate.	5
7,215	11	10	Amount remitted to the India Office, London, for payment to Miss Margaret Hilda Middlemost being the balance of the estate as the Administratrix of the deceased's estate in England.	6
40	8	6	Amount remitted to the India Office London, for payment to Messrs. William Tod and John Mitchell as the Executors of the deceased's Will in Scotland being the unpaid balance in the estate.	7
413	2	10	Amount paid Mr. William Hendry being the balance of the estate as the duly constituted attorney of Mrs. Ruth Alice Napier or Peterkin the Executrix-dative of the deceased's estate in Scotland.	8
97	11	10	Amount remitted to the India Office, London, being the unpaid balance of the estate for payment to Mrs. Mary O'Halloran, widow, 1/3 share, Rs 38-13-11, Mrs. Margaret Maloney, sister, 1/3rd of 1/3 share, Rs. 12-4-7, Misses Kate O'Halloran and Anne O'Halloran, sisters, 1/3rd of ⅓ share, Rs 11-4-8 each	9
2,365	1	5	Amount remitted to the India Office, London, for payment to Mr. F. F. Smith being the balance of the estate as the Executor with probate of the deceased's Will in England.	10
164	0	1	Amount paid Mr. Gerald Wade in full satisfaction of his 1/7th share in the estate.	11
2	15	10	Do. Mrs. Emma Jane White being the balance of her 1/3rd share in the estate.	12

C. E. ODGERS,
Administrator-General of Madras.

SCHEDULE of all sums of MONEY, BONDS, and other SECURITIES received and of all payments made the period of six months ending 31st December 1918 prepared in accordance

Serial number.	TRUSTS.	Date of administration.	Date of closing.	Balance on 30th June 1918.						Receipts from 1st Dec.	
				Government Securities.		Cash.				Government Securities.	
						To credit.		To debit.			
				Rupees.	Bank or other Stock, &c., not being Government Securities.	Rupees.	Annas.	Rupees.	Annas.	Rupees.	Bank or other Stock, &c., &c.
1	Avor, Mrs. E., for deceased's next-of-kin	1913 July 19	....	100	....	65	0 2	....	....	....	..
2	Assell, James, for deceased's next-of-kin	1881 do. 15	....	37,100	....	44	0 1	....	....	600	..
3	Allardice, Robert George, for Kenneth Allardice	1893 Nov. 25	1902 Aug. 20	....	....	31	0 6	....	....	....	..
4	Allardice, Robert George, for David Lindsay Allardice.	Do. do. 23	1904 June 3	....	....	13	3 0	....	....	....	..
5	Ashton, Henry, for George Ashton ..	1918 Aug 9	....	900	....	41	7 9	....	....	....	..
6	Awanis, Gregory, for the Church of St. John at Rangoon.	1898 Feb. 9	.. ..	18,000	....	1	0 0	.. ..	....	....	..
7	Arathoon, Mrs Hannah, for the representatives of the late John Arathoon.	Do. May 12	1905 Feb. 3	.. ..	....	693	7 0	....	....	....	..
8	Anderson John Richard, for Charles Anderson's son.	1892 Sep. 28	....	200	....	76	0 6	....	....	....	..
9	Allardice, Alfred Thomas John, for Robert Cunnon Allardice	1893 Aug. 9	....	600	....	93	4 0	....	....	....	..
10	Allardice, Alfred Thomas John, for Kenneth Allardice	Do. do 9	1902 Sep. 9	....	....	18	9 0	....	....	....	..
11	Anderson, Paul Francis, for Rubie Annette Anderson.	1901 Jan. 9	1916 Mar. 1	....	....	3	6 3	....	....	....	..
12	Archibald, James Henry, for Grace Constance Archibald.	Do. May 4	....	200	....	12	3 0	....	....	....	..
13	Allen, F., for next-of-kin	1893 3 pr. 18	....	7,000	....	100	5 0	....	....	200	..
14	Shehard, T. L., for Mr. E. L. Akehurst	1899 Apr. 24	....	....	....	1	11 0	....	....	....	..
15	Abdul Azeez Sahib for Shaik Hussain	1903 Oct. 19	1916 Oct. 26	....	....	9	7 0	....	....	....	..
16	Abdul Azeez Sahib for Zain Bee ..	Do. do. 19	1918 Mar. 7	....	....	28	14 3	....	....	....	..
17	Abdul Azeez Sahib for Fathima Bee	Do. do. 19	....	700	....	84	7 1	....	....	....	..
18	Arputha Nayakar, S., for Ghatatchetham.	1907 Aug 17	1913 May 24	....	....	0	15 0	....	....	....	..
19	Arputha Nayakar, S., for Vallavaraya.	Do. do. 17	Do. do. 24	....	....	0	15 0	....	....	....	..
20	Andrew, Mrs. Christa, for L. U. Andrew, A. Andrew and C. W. Andrew.	1893 Aug. 8	1917 do. 8	3,200	....	80	6 0	....	....	.. ..	..
21	Appanawmi Rao, T. R., for legacies under the will of T. Rajaram Rao, deceased.	1912 Nov 19	....	1,100	....	130	1 6	....	....	....	..
22	Bowen, Miss Frances, for the party or parties beneficially interested.	1887 July 13	....	4 800	....	78	11 11	....	....	100	..
23	Bates, William, for next-of-kin ..	Do. May 20	....	600	....	78	7 6	....	....	....	..
24	Bryant, Frederick, for next-of-kin ..	1888 do. 7	....	600	....	78	10 9	....	....	....	..
25	Bartoli, Carlo Giovani Felice, Separate Trust Account for Mrs Emma Melbourne Bartoli, the deceased's widow for her and for the deceased's children, for their own absolute use and benefit.	1901 Apr. 13	....	27,800	....	72	6 3	....	....	100	..
26	Boyne, George Edward, for George Herbert Boyne.	1893 Mar. 4	1893 Oct. 24	....	....	44	14 0	....	....	....	..
27	Do. for Edward Augustus Boyne.	Do. do. 4	1901 Nov. 25	....	....	15	9 6	....	....	....	..
28	Battersby, Mrs. M., for next-of-kin...	1899 May 1	....	300	....	55	6 0	....	....	....	..
29	Barefoot, Mrs Matilda, for James Cornelius Barefoot.	1901 July 20	....	100	....	47	6 6	....	....	....	..
30	Burke, J. F., for next-of-kin	1903 do. 22	....	2,200	....	50	1 11	....	....	....	..
			Total ..	1,31,100	....	1,128	0 0	....	....	900	..

by the Administrator-General on account of each Trust in his charge and the BALANCES during with Rule X of the Rules for the Office of the Administrator-General.

1st July to 1918.			Total.						Payments from 1st July to 31st December 1918.						Balance on 31st December 1918						
Cash.			Government Securities.	Bank or other Stock, &c., &c., &c.	Cash.				Government Securities.	Bank or other Stock, &c., &c., &c.	Cash.				Government Securities	Bank or other Stock, &c., &c., &c.	Cash				
					To credit.			To debit.									To credit.			To debit.		
Rupees.	Annas.	Pies.	Rupees.		Rupees.	Annas.	Pies.	Rupees.	Annas.	Pies.	Rupees.		Rupees.	Annas.	Pies.	Rupees.		Rupees.	Annas.	Pies.	Rupees.	Annas.	Pies.	Serial number.
3	6	6	200	..	33	3	10	....	....	..	3	1	8	200	..	36	6	8	....			1
1,000	12	1	37,300	..	1,035	1	2	.....	....	..	650	3	3	37,300	..	408	1	5	....			2
....			....	..	21	3	5	....	....	..	....			....	..	21	3	5	....			3
....			....	..	13	5	4	....	....	..	....			....	..	13	5	4	....			4
3	3	3	200	..	44	11	5	....	....	..	0	1	8	200	..	44	12	8	....			5
332	12	1	12,600	..	328	3	3	....	....	..	322	11	7	12,600	..	8	12	11	....			6
....			....	..	305	7	3	....	....	..	....			....	..	295	7	4	....			7
2	2	13	200	..	78	13	3	....	....	..	0	1	8	200	..	79	4	11	....			8
6	12	3	600	..	102	1	1	....	....	..	0	3	11	600	..	102	13	2	....			9
....			....	..	13	3	3	....	....	..	....			....	..	13	2	3	....			10
....			....	..	2	3	3	....	....	..	....			....	..	2	3	3	....			11
3	13	13	200	..	16	0	3	....	....	..	0	1	3	200	..	16	1	3	....			12
50	0	10	3,100	..	166	3	4	....	....	..	101	3	11	3,100	..	64	12	3	....			13
....			....	..	1	11	3	....	....	..	....			....	..	1	12	3	....			14
....			....	..	2	7	1	....	....	..	....			....	..	2	7	3	....			15
....			....	..	33	14	3	....	....	..	2	13	7	....	..	31	1	1	....			16
12	13	6	700	..	86	1	6	....	....	..	0	4	3	700	..	80	13	0	....			17
....			....	..	3	13	3	....	....	..	....			....	..	3	13	6	....			18
....			....	..	0	15	3	....	....	..	....			....	..	3	15	3	....			19
52	3	6	3,200	..	142	11	0	....	....	..	52	7	9	3,200	..	90	3	3	....			20
....			1,100	..	393	1	3	....	1,100	..	94	12	3	....	..	344	4	11	....			21
80	11	13	4,300	..	159	7	3	....	....	..	102	14	9	4,300	..	83	6	3	....			22
3	15	3	300	..	89	3	0	....	....	..	0	7	10	300	..	87	12	3	....			23
3	13	3	300	..	34	13	5	....	....	..	0	5	13	300	..	33	3	7	....			24
365	14	3	17,900	..	526	3	3	....	....	..	115	0	8	17,900	..	423	3	1	....			25
....			....	..	44	14	3	....	....	..	....			....	..	41	13	3	....			26
....			....	..	15	3	3	....	....	..	....			....	..	15	3	3	....			27
3	14	3	300	..	97	3	3	....	....	..	0	1	13	300	..	97	3	10	....			28
1	9	10	100	..	46	3	3	....	....	..	3	3	7	100	..	43	15	11	....			29
23	3	3	2,300	..	181	13	4	....	....	..	3	14	3	2,300	..	83	13	3	....			30
3,096	11	7	1,32,400	..	4,136	14	0	....	1,200	..	1,439	3	11	1,37,300	..	3,167	3	1	....			

Serial Number.	TRUSTS.	Date of Application.	Date of closing	Balance on 30th June 1916.						Receipts from 31st Dec	
				Government Securities.	Bank or other Stock, &c., not being Government Securities	Cash.				Government Securities	Bank or other Stock, &c., &c.
						To credit.			To debit.		
				Rupees.		Rupees.	Annas.	Pies.	Rupees. Annas. Pies.	Rupees.	
31	Brooks, Thomas Benjamin, for deceased's next-of-kin.	1904 Feb. 9	1908 July 30	....	....	17	10	3	....	....	..
32	Rocket, John Alexander, for next-of-kin	1876 Sept 19	....	200	....	23	5	0	....	....	..
33	Barclot, James, for legal representatives of C. A. Barclot.	1901 Dec. 10	....	500	....	60	14	0	....	....	..
34	Bova, C. W., for Madge Isabella Boya.	1905 July 14	1910 May 6	....	....	3	10	3	....	....	..
35	Bazely, W. E., for S. E. Bazely	1910 Sept. 15	....	....	....	92	0	3	....	....	..
36	Do. for D. E. Bazely	Do. do. 15	1915 Jan. 7	....	....	1	31	0	....	....	..
37	Campbell, Assistant Surgeon Dugald, Legacy account of Joseph, deceased's servant.	1905 Dec. 6	....	500	....	56	1	9	....	....	..
38	Conroy, Paniscus Sergeant P., for deceased's next-of-kin.	1873 Apr. 17	....	....	....	56	4	7	....	....	..
39	Conyn, William Horatio, for Edward Walter Conyn.	Do. do. 27 1882 Jan 23	....	9,000	....	85	11	3	....	100	..
40	Carroll, James, for deceased's next-of-kin.	Do. Apr. 17	....	7,700	....	60	13	3	....	100	..
41	Carnegy, Robert, for deceased's widow and her only child Lucy.	1913 Nov. 24	....	100	....	70	4	3	....	....	..
42	Cotter, Mrs Elizabeth, for next-of-kin	1880 Mar 15	....	500	....	56	12	10	....	....	..
43	Cole, William Alexander for Kathleen Mary Cole.	1903 Apr. 29	1908 Nov. 25	....	....	10	3	0	....	....	..
44	Do. for Bertram Charles Cole.	Do. do. 29	1903 Aug. 3	....	....	10	1	3	....	....	..
45	Do. for David Caswell Cole.	Do. do. 29	1903 Oct. 3	....	....	11	5	9	....	....	..
46	Cavanagh, James, for next-of-kin	1874 Sep. 9	....	3,800	....	141	3	9	....	100	..
47	Crowther, Mrs. Martha, for deceased's next-of-kin.	1899 Dec. 7	1899 May 27	....	....	13	0	0	....	....	..
48	Collins, William James, Legacy account for Percival Collins.	1897 Apr 3	1899 Mar. 3	....	....	97	0	3	....	....	..
49	Collins, William James, Legacy account for William Collins.	Do. do. 3	Do Dec. 2	....	....	10	0	0	....	....	..
50	Clark, Sergeant-Major Joseph, for the deceased's children.	1900 Jan. 30	1910 Sep 12	500	....	59	2	7	....	....	..
51	Cripps, Francis, Trust account for four children.	Do. do. 17	....	500	66,000	4,113	5	5	....	....	..
52	Cripps, Frances, Residue account for Robert Thornton Cripps.	Do. do 17	....	1,54,100	33,000	....			7 13 3	....	..
53	Chenguh Row for legal representatives.	1897 Aug 21	....	500	....	20	8	10	....	....	..
54	Crosse, G., for Edward K. Crosse	1909 Oct. 20	1913 Jan. 20	....	....	3	3	11	....	....	..
55	Do. for L. K. Crosse	Do. do. 25	1914 do. 18	....	....	6	8	7	....	....	..
56	Cook, Mrs. L., for W. A. A. V. Cook.	1899 Oct. 20	1913 Aug. 18	....	....	3	7	7	....	....	..
57	Coghlan, H., for sons and daughters.	1912 Mar 1	....	....	2,46-,--	499	5	10	....	....	..
58	Do. for C. J. H. Coghlan and H. G. Coghlan.	Do do. 5	....	500	....	....			55 10 2	....	..
59	Clear, Mrs. M. J., for the next-of-kin of Mrs R. Le Bouthardier.	Do. do. 27	....	100	....	33	3	3	....	....	..
60	De St. Pierre, Monsieur Victor, for the deceased's next-of-kin.	1873 Sep. 30	....	500	....	46	7	9	....	....	..
61	Davis, Aequa Robert, for James Hutton	1884 Mar 27	....	200	....	97	7	9	....	....	..
62	Davis, Aequa Robert, for John Swill Hutton.	Do. do. 27	....	200	....	97	6	9	....	....	..
63	Davis, Aequa Robert, for Mary Hutton.	Do. do. 27	....	200	....	97	7	9	....	....	..
64	Deschamps, Bernard Valmont, for Mrs. James Maria Feline Deschamps	1893 May 4	....	400	....	84	10	0	....	....	..
65	Duckworth, Mrs. Isabella, for Abraham Duckworth's son.	1899 Apr 3	....	100	....	73	12	7	....	....	..
66	D'Costa, C. A., for beneficiaries	1897 Oct. 29	....	100	....	88	1	7	....	....	..
67	Dashwood, Mrs. Lucretia, for Frank Dashwood.	1879 do 8	....	400	....	24	11	0	....	....	..
68	Dale, Jesse Joseph, for Mrs. Ivor James.	1902 Apr. 8	....	1,02,800	9,250	2,259	13	1	....	....	..
69	Dale, James Joseph, Residue account.	Do do. 8	....	1,100	1,500	21	5	3	....	....	..
70	D'Rozario, J. J., for Mrs. G. Laporte.	1903 July 22	....	2,100	....	6	11	7	....	....	..
71	D'Rozario, J. J., for Mrs. T. Pathoon	Do. do. 20	....	2,100	....	3	13	0	....	....	..
			Total ..	2,28,300	Rs 1,14,500 &c., &c.	3,156	2	9	81 9 10	89 0	..

1st July to 1918.	Total				Payments from 1st July to 31st December 1918.			Balance on 31st December 1918.				
Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.		Government Securities.	Bank or other Stock, &c., &c.	Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.		Serial number.
			To credit.	To debit.						To credit.	To debit.	
Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	
....	....	..	17 15 8	....	....	..	....	....	..	17 15 8	....	31
8 8 8	200	..	25 10 8	....	....	..	0 1 4	200	..	25 10 4	....	32
35 15 6	800	..	44 17 6	....	....	..	0 5 6	800	..	44 0 0	....	33
....	....	..	0 10 8	....	....	..	0 10 8	....	..	..	....	34
....	....	..	25 0 8	....	....	..	....	....	..	25 0 8	....	35
....	....	..	1 11 8	....	....	..	....	....	..	1 11 8	....	36
0 4 8	200	..	38 0 8	....	....	..	0 1 8	200	..	38 0 8	....	37
....	....	..	38 4 7	....	....	..	....	....	..	38 4 7	....	38
87 0 4	6,100	..	125 13 7	....	....	..	102 0 8	6,100	..	24 12 10	....	39
129 2 8	7,600	..	155 3 3	....	....	..	130 8 4	7,600	..	25 10 8	....	40
1 9 10	100	..	71 14 8	....	....	..	0 0 7	100	..	71 13 8	....	41
5 8 3	300	..	34 14 8	....	....	..	0 1 11	300	..	34 13 7	....	42
....	....	..	13 0 8	....	....	..	....	....	..	13 0 8	....	43
....	....	..	15 1 8	....	....	..	....	....	..	15 1 8	....	44
....	....	..	11 0 8	....	....	..	....	....	..	11 0 8	....	45
58 8 8	3,700	..	199 0 11	....	....	..	101 12 8	3,300	..	97 0 8	....	46
....	....	..	12 0 8	....	....	..	....	....	..	12 0 8	....	47
....	....	..	67 0 8	....	....	..	....	....	..	67 0 8	....	48
....	....	..	12 0 0	....	....	..	....	....	..	12 0 0	....	49
5 2 5	300	..	94 11 1	....	....	..	0 1 11	300	..	94 0 2	....	50
8,233 11 5	600	40,000	6,346 0 10	....	....	..	1,781 3 8	600	40,000	4,318 13 1	....	51
8,272 2 8	1,54,100	20,000	3,288 0 8	....	....	..	3,288 7 8	1,54,100	20,000	78 13 0	....	52
5 13 8	600	..	29 0 4	....	....	..	0 5 4	600	..	29 0 0	....	53
....	....	..	0 9 11	....	....	..	....	....	..	0 9 11	....	54
....	....	..	0 5 7	....	....	..	....	....	..	0 5 7	....	55
....	....	..	0 7 7	....	....	..	0 7 7	....	..	....	....	56
....	....	(a)	400 0 10	....	....	..	366 12 1	....	(c)	33 0 9	....	57
0 7 3	600	..	....	52 8 8	....	..	81 0 8	600	..	....	112 13 8	58
1 8 10	100	..	39 13 1	....	....	..	0 0 7	100	..	38 12 6	....	59
18 8 3	600	..	58 7 6	....	....	..	0 0 10	600	..	58 6 8	....	60
8 8 8	700	..	100 10 10	....	....	..	0 1 8	700	..	100 9 2	....	61
8 3 8	650	..	100 12 6	....	....	..	0 1 8	650	..	100 8 10	....	62
4 8 8	300	..	100 10 10	....	....	..	0 1 2	300	..	100 9 8	....	63
2 9 10	400	..	60 0 10	....	....	..	5 8 7	400	..	99 14 3	....	64
1 8 10	100	..	78 8 6	....	....	..	0 0 7	100	..	76 5 10	....	65
1 8 10	100	..	88 11 6	....	....	..	0 0 7	100	..	88 10 10	....	66
9 12 8	400	..	61 7 8	....	....	..	0 3 8	400	..	11 3 8	....	67
8,870 10 8	1,52,800	60,000	5,452 8 2	....	....	..	2,267 10 4	1,54,800	60,000	3,187 7 8	....	68
108 10 8	1,200	1,800	189 10 8	....	....	..	4 0 11	1,200	1,800	126 6 7	....	69
31 8 8	2,100	..	41 3 5	....	....	..	1 8 8	2,100	..	84 14 8	....	70
34 8 8	2,100	..	69 15 8	....	....	..	38 4 4	2,100	..	8 11 4	....	71
8,618 1 4	3,33,600	(b)	17,146 10 8	52 8 8	....	..	8,021 8 4	3,33,600	(d)	8,872 13 11	218 13 8	

(a) Rs. 9,866-8-7. (b) Rs. 1,16,166-8-7. (c) Rs. 9,866-8-7. (d) Rs. 1,16,666-8-7.

Serial number.	TRUSTS.	Date of administration.	Date of closing.	Balance on 30th June 1919.				Receipts from 31st Dec.	
				Government Securities.	Bank or other Stock, &c., not being Government Securities.	Cash. To credit.	Cash. To debit.	Government Securities.	Bank or other Stock, &c., &c.
				Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	Rupees.	
72	D'Rozario, J. J., for Mrs. T. Richmond.	1908 July 28	....	2,100	....	7 2 6	....	....	..
73	D'Rozario, J. J., for Mrs. G. W. Plaisted.	Do. do. 28	....	2,100	....	5 9 0	....	....	..
74	Davitt, Nicholas, for N. Davitt ..	1909 Feb. 17	....	100	....	72 10 9	....	....	..
75	Davitt, Nicholas for A. Davitt ..	Do. do. 17	....	100	....	72 15 9	....	....	..
76	Doyle, J. E., for Mr. V. Doyle ..	1908 Nov. 9	....	1,000	....	....	875 0 0	....	..
77	Doyle, J. E., for Leslie Doyle ..	Do. do. 9	....	1,000	....	....	124 11 0	....	..
78	Doyle, J. E., for Eric Doyle ..	Do. do. 9	....	1,000	....	....	833 0 0	....	..
79	Doyle, J. E., for C. Doyle ..	Do. do. 9	....	1,000	....	....	371 7 1	....	..
80	D'Souza, Mrs. H., for C. C. D'Souza.	1913 do. 1	1913 Sep. 1	....	....	0 0 10	....	....	..
81	D'Lemos, R. M. P., for Mrs. D. J. D'Lemos.	1910 Apr. 1	....	200	....	....	0 10 9	....	..
82	D'Lemos, R. M. P., for E. F. A. D'Lemos.	Do. do. 1	....	200	....	10 10 0	....	....	..
83	DeSouza, L. W., for Gilbert Varas DeSouza.	1917 Dec. 5	....	....	....	....	....	2,000	..
84	Do. for Maria Rebecca DeSouza.	Do. do. 5	....	....	....	....	....	2,000	..
85	Do. for Frederick John DeSouza	Do. do. 5	....	....	....	....	....	2,000	..
86	Do. for Nora Eugenia DeSouza.	Do. do. 5	....	....	....	....	....	2,000	..
87	Edwards, William, for the deceased's next-of-kin.	1849 Oct. 1	....	1,200	....	34 10 0	....	....	..
88	Eaton, Mrs. Margaret James, for Lydia Hana Wyndham-Tee Bacon	1912 May 6	....	2,000	....	122 6 8	....	100	..
89	Egan, John, for C. H. Egan ..	1904 Aug. 1	....	200	....	80 12 1	....	....	..
90	Do. for E. C. Egan ..	Do. do. 4	....	200	....	85 14 6	....	....	..
91	Do. for F. J. Egan ..	Do. do. 4	....	200	....	84 14 2	....	....	..
92	Everard, H. J. B., for E. G. Everard.	1904 Nov. 2	....	....	....	0 8 0	....	....	..
93	Emmett, Assistant Surgeon, A. R., for Lionel Charles Emmett.	1917 do. 23	....	....	....	....	....	500	..
94	Emmett, Assistant Surgeon, A. R., for Melville Cave Emmett.	Do. do. 23	....	....	....	....	....	500	..
95	FitzGerald, L. M., for M. F. FitzGerald	....	....	100	....	96 10 10	....	....	..
96	Do. for Miss Lucy Mary Fitz Gerald.	....	1918 May 13	....	....	1 14 0	....	....	..
97	Fox, Henry, Legacy Account's for Mrs. Georgiana Kenny Fox.	1881 Feb. 21	....	1,000	....	69 8 11	....	100	..
98	Frost, Josiah Samuel, for Miss Irene May Frost.	1891 Jan. 13	....	200	....	72 8 6	....	....	..
99	Ford, James, for Henry James Joseph Ford.	1888 Oct. 18	....	3,200	....	128 10 8	....	100	..
100	Falvey, Patrick, for next-of-kin	1893 Apl. 25	....	200	....	12 14 0	....	....	..
101	Feldan, James Paul, for Miss Hilda Grace Feldan.	1896 July 27	1906 Nov. 30	....	....	18 5 0	....	....	..
102	Feldan, James Paul, for Eric Alfred Feldan	Do. do. 27	....	....	....	8 8 6	....	....	..
103	Franck, Miss Mariana Bara, Trust account under the provisions of the deceased's will.	1897 Feb 23	....	79,300	....	8,407 13 8	....	....	..
104	Fawkes, James, for Barbara Fawkes.	1881 Oct. 14	1888 May 16	....	....	5 0 0	....	....	..
105	Do. for Oscar Fawkes .	Do. do. 14	....	200	....	60 0 0	....	....	..
106	Franz, J. W., for Mr. A. Franz ..	1903 Oct. 31	1913 Jan. 7	....	....	1. 0 0	....	....	..
107	Gonsalves, F. J., for F. J. Gonsalves.	1903 Apr. 24	....	1,700	....	....	179 0 11	....	..
108	Do. for I. B. Gonsalves.	Do. do. 24	....	1,700	....	....	206 0 10	....	..
109	Do. for P. M. E. Gonsalves	Do. do. 24	....	1,700	....	....	297 12 4	....	..
110	Do. for I. L. Gonsalves.	Do. do. 24	....	1,700	....	....	208 0 6	....	..
111	Greenfield, John Jacob, for deceased's next-of-kin	1878 Jan 21	....	1,000	....	117 12 1	....	100	..
112	Garratt, William, for Anny Constance Wilkins	1898 Nov 18	1906 Dec. 14	....	....	21 11 6	....	....	..
113	Do. for George Frederick Wilkins	Do. do. 18	1901 do. 6	....	....	22 11 1	....	....	..
114	Do. for Margaret Vivian Darnell Wilkins.	Do. do. 18	1901 Nov. 18	....	....	47 7 8	....	....	..
115	Do. for Florence May Wilkins	Do. do 18	1898 Jan. 20	....	....	51 12 8	....	....	..
116	Gray, Charles, for Hector Alice Gray Nee Adams	1891 Aug 24	....	20,700	....	....	1 8 11	....	..
117	Do. for Mary Harriet Annie Wilson.	Do. do. 28	....	20,000	....	34 10 0	....	....	..
118	Gardner, Darisi Alice, for Paul Warren Gardner.	1902 do. 2	....	600	....	73 0 0	....	....	..
			Total ..	1,48,200	....	4,037 11 1	2,754 8 3	13,000	..

1st July to 1916.			Total.						Payments from 1st July to 31st December 1916.				Balance on 31st December 1916.						
Cash			Government Securities.	Bank or other Stock, &c., &c.	Cash.				Government Securities.	Bank or other Stock, &c., &c.	Cash.		Government Securities.	Bank or other Stock, &c., &c.	Cash				
					To credit.		To debit.								To credit.		To debit.		
Rupees.	Annas.	Pies.	Rupees.		Rupees.	Annas.	Rupees.	Annas. Pies.	Rupees.		Rupees.	Annas. Pies.	Rupees.		Rupees.	Annas. Pies.	Rupees.	Annas. Pies.	Serial number.
24	6	8	2,100	..	61	12	0	....	....	..	34	4	0	2,100	..	7	1	0	....	72
24	6	8	2,100	..	82	12	0	....	....	..	31	8	8	2,100	..	6	21	8	....	73
1	9	10	100	..	74	1	3	....	....	..	0	8	7	100	..	74	4	0	....	74
1	9	10	100	..	74	3	1	....	....	..	0	4	7	100	..	74	4	8	....	75
16	6	8	1,600	..	....			659	3	8	0	13	0	1,000	..	....			856	15	8	76
16	6	8	1,600	..	....			658	0	10	0	12	0	1,000	..	....			654	2	10	77
16	6	6	1,600	..	....			697	3	10	0	12	8	1,000	..	....			997	18	10	78
24	4	3	1,200	..	....			159	2	10	62	5	11	1,200	..	....			913	6	6	79
....			..	..	8	0	10	....			....			....	..	2	0	10				80
4	14	10	200	..	....			5	12	4	31	0	11	200	..	....			34	12	6	81
8	5	10	300	..	19	14	4	....			0	6	8	200	..	18	4	11	....			82
16	11	1	2,800	..	16	11	5	....			0	6	6	2,800	..	16	2	7	....			83
16	11	1	2,000	..	16	11	1	....			0	6	6	2,000	..	16	2	7	....			84
16	11	1	2,000	..	16	11	1	....			0	6	6	2,000	..	16	2	7	....			85
16	11	0	2,000	..	16	11	0	....			0	6	5	2,000	..	16	2	6	....			86
17	12	3	1,200	..	48	14	0	....			0	7	8	1,200	..	48	4	8	....			87
40	20	4	2,400	..	169	10	8	....			101	6	2	2,400	..	81	9	4	....			88
6	13	6	800	..	98	7	2	....			0	1	10	800	..	98	6	12	....			89
8	14	8	900	..	98	18	0	....			0	1	10	800	..	98	13	7	....			90
8	14	8	900	..	48	11	4	....			0	1	11	800	..	48	10	0	....			91
....			..	..	0	5	0	....			0	0	0	....	..	....			....			92
648	13	10	800	..	848	10	10	....			800	0	8	800	..	48	0	8	....			93
648	13	10	800	..	848	10	18	....			800	0	4	800	..	48	0	8	....			94
2	10	10	100	..	98	10	4	....			0	0	6	100	..	98	10	8	....			95
....			....	..	1	24	0	....			1	3	6	....	..	0	11	4	....			96
24	8	11	1,900	..	181	13	10	....			101	0	7	1,900	..	80	0	8	....			97
13	7	7	700	..	83	10	11	....			21	15	8	700	..	62	11	8	....			98
66	11	11	2,800	..	235	0	0	....			102	0	8	2,800	..	103	5	7	....			99
4	8	10	200	..	16	18	0	....			0	1	7	200	..	16	13	0	....			100
....			....	..	12	0	6	....			....			....	..	18	0	0	....			101
....			....	..	6	2	6	....			....			....	..	2	0	0	....			102
1,180	7	2	70,800	..	4,658	1	8	....			42	12	9	70,800	..	4,615	7	8	....			103
..			....	..	0	6	8	....			....			....	..	6	0	0	....			104
8	0	10	200	..	62	0	12	....			0	1	9	200	..	63	0	7	....			105
....			....	..	1	0	0	....			....			..	..	1	0	0	....			106
37	12	0	1,700	..	....			191	0	31	27	11	10	1,700	..	..			178	15	9	107
37	12	0	1,700	..	....			174	0	10	27	11	10	1,700	..	..			205	15	8	108
37	15	0	1,700	..	....			180	1	4	27	12	4	1,700	..	..			207	13	8	109
11	12	0	1,700	..	....			178	0	4	27	11	10	1,700	..	..			208	15	8	110
24	8	8	3,000	..	151	15	0	....			101	0	8	3,000	..	50	11	10	....			111
....			..	..	81	13	6	....			....			....	..	31	11	8	....			112
..			....	..	82	13	1	....			....			....	..	32	11	1	....			113
....			..	..	47	7	4	....			....			....	..	47	7	8	....			114
....			..	..	61	13	6	....			....			....	..	61	13	8	....			115
889	0	6	29,700	..	481	7	6	....			187	0	12	29,700	..	..			2	11	6	116
827	4	13	30,000	..	252	2	6	....			228	0	0	29,000	..	24	1	0	....			117
14	15	8	900	..	89	8	0	....			8	8	10	900	..	85	8	7	....			118
4,207	7	9	2,10,200	..	8,847	8	7	1,684	8	0	....			8,167	8	7	1,28,900	..	5,682	0	1	3,778	12	1	

Serial number.	TRUSTS.	Date of administration.	Date of closing	Balance on 30th June 1918.						Receipts from 31st Dec.	
				Government Securities.	Bank or other Stock &c., not being Government Securities.	Cash.				Government Securities.	Bank or other Stock &c., &c.
						To credit.			To debit.		
				Rupees.		Rupees.	Annas.	Pies.	Rupees. Annas. Pies.	Rupees.	
118	Gage, William Josiah, for Mrs. Hogg.	1893 Feb. 21	1910 May 18	....	....	39	15	8	....	....	..
120	Gage, William Josiah, for Mrs. Edwin Gage's two youngest children.	Do. do. 21	1903 Apr. 29.	....	....	27	2	2	....	....	..
121	Gegrah, Mrs. Rose Helen, for L. J. Gregan and E. Norris.	1893 do. 23	....	....	....	11	0	6	....	....	..
123	Gwatherne, Mrs. A., for W. Brooks	1904 Aug. 4	1918 Feb. 8	....	....	8	15	0	....	....	..
123	Do. for Gladys Brooks.	Do do. 4	1916 Jan. 17	....	....	1	13	6	....	....	..
124	Do. for Ella Brooks.	Do do. 4	Do. May 25	....	....	1	12	9	....	....	..
125	Gardein, E. C. L., for Miss O. E. Gardein.	1908 Dec. 21	....	3,400	....	....			388 8 8	....	..
126	Grahamstown, M., for annual sum [illegible] Pillai.	1913 Nov. 14	....	160	....	17	8	7	....	....	..
127	Hamilton, J., for C. A. Hamilton ..	1892 Nov. 9	....	600	....	9	13	9	....	....	..
128	Do. for L. M. Hamilton ..	Do. do 9	....	800	....	8	8	11	....	....	..
129	Harrison, Joseph, for deceased's next-of-kin	1883 Jan. 8	....	800	....	63	13	7	....	....	..
130	Holland William for William Holland	1868 Aug 3	....	....	....	18	7	4	....	....	..
131	Hughes, Arthur Alfred, for deceased's sister and two brothers	.. ..	....	1,800	....	36	0	1	....	....	..
132	Hargreaves, James, for Lena Holmes.	1902 Sep. 15	1899 Sep. 18	....	....	97	1	9	....	....	..
133	Hertford, Miss Olive Virginia Jemima, for Ivan William Mumford.	1893 Jan. 8	....	560	....	94	10	1	....	....	..
134	Hawkan, James Dugley, for George Dugley Hawkan.	1896 Nov. 2	....	160	....	60	11	4	....	....	..
135	Hall, Charles, Separate account under the provisions of the deceased's will.	1899 Aug. 1	....	88,160	....	....			103 14 5	....	..
136	Hill, Mrs. Esther Anna, for children	1901 Sep 28	....	100	....	81	8	7	....	....	..
137	Hinds, A. B., for next-of-kin ..	1902 Nov. 8	....	700	....	91	4	9	....	....	..
138	Hamilton, Samuel, for Mrs. M. E. Hamilton and the other beneficiaries under the deceased's will	1888 Feb. 10	....	13,700	....	8	8	9	....	....	..
139	Hopkins, E. B. S., for Miss I. G. J. Hopkins.	1908 Jan. 19	1917 June 21	....	....	1	8	10	....	....	..
140	Hopkins, E. B. S., for Alfred Bradshaw Symington Hopkins.	Do. do. 19	....	400	....	11	6	11	....	....	..
141	Holmes, Joseph, for V. St. John Gratiate.	1877 Apr. 9	1914 Dec. 18	....	....	1	8	9	....	....	..
142	Hoare, F. S., for Ellen Horie ..	1910 Nov. 10	Do May 7	....	....	9	0	7	....	....	..
143	Hoare, F. E., for Gertrude Hoare ..	Do. do. 10	Do. do. 7	....	....	0	5	6	....	....	..
144	Howden, John for William Howden, E. Howden and J. Howden.	1917 Sep 12	1915 do. 22	....	....	9	7	9	....	....	..
145	Ignatius, D. J., for E. B. Ignatius .	....	....	2,300	....	....			344 8 9	....	..
146	Do. for A. C. Ignatius..	....	....	2,300	....	....			319 7 3	....	..
147	Jefferies Store Sergeant James Frederick, for Frederick W. Jefferies	1890 Aug 19	1902 Sep. 30	....	....	14	13	1	....	....	..
148	Jamieson Andrew, for Caroline Jane Jamieson.	1893 Sep. 5	1909 May 21	....	....	13	1	0	....	....	..
149	Joyce, Mrs. Clara, for the legal representatives of the late George Alfred Murray.	1897 Jan. 9	1904 Jan. 13	....	....	11	10	3	....	....	..
150	Joseph, P., for Thomas	1909 Nov. 19	....	400	....	44	9	4	....	....	..
151	Do. for Periyodrasamal ..	Do do 19	1916 Feb. 21	....	....	0	9	9	....	....	..
152	Do. for Theophilus.. ..	Do. do. 19	....	400	....	45	9	9	....	....	..
153	Kuppuswami Mudali, Gandrachari, Legacy account of Hanumanal	1870 do 12	1902 June 13	....	....	14	1	8	....	....	..
154	Kemp, Mrs. Jane, for Mrs. Margaret Lydia Lobo and Mrs. Elizabeth Beale.	1901 Oct. 8	....	....	....	....			85 9 8	....	..
			Total ..	55,300	....	976	16	11	2,908 11 4	....	..

1st July to 1913.	Total.				Payments from 1st July to 31st December 1913.			Balance on 31st December 1913.				
Cash.	Government Securities.	Bank or other Stock, &c., &c., &c.	Cash.		Government Securities.	Bank or other Stock, &c., &c., &c.	Cash.	Government Securities.	Bank or other Stock, &c., &c., &c.	Cash.		Serial number.
			To credit.	To debit.						To credit.	To debit.	
Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	
....	....	..	20 13 6	....	....	..	....	....	..	20 13 6	....	120
....	....	..	27 0 3	....	....	..	....	....	..	27 0 3	....	122
....	....	..	11 0 0	....	....	..	....	....	..	11 0 0	....	123
....	....	..	5 13 0	....	....	..	4 0 10	....	..	1 14 2	....	125
....	....	..	1 13 0	....	....	..	....	....	..	1 13 0	....	126
....	....	..	1 13 6	....	....	..	....	....	..	1 13 6	....	124
39 4 0	2,400	..	....	347 1 0	....	..	0 10 7	2,400	..	....	0,0 0 7	125
1 10 10	100	..	12 0 6	....	....	..	0 0 3	100	..	13 2 0	....	126
13 1 0	800	..	41 11 0	....	....	..	12 1 1	800	..	0 13 5	....	127
13 1 0	800	..	13 7 7	....	....	..	13 1 3	800	..	0 0 4	....	128
6 13 0	300	..	68 13 1	....	....	..	0 1 10	300	..	61 0 0	....	129
....	....	..	12 7 0	....	....	..	....	....	..	12 7 0	....	130
22 14 0	1,100	..	61 0 1	....	....	..	0 0 7	1,100	..	60 0 0	....	131
....	....	..	27 1 0	....	....	..	27 1 6	....	..	....	....	132
0 3 0	200	..	102 10 0	....	....	..	0 0 1	200	..	102 10 0	....	133
1 0 10	100	..	60 5 2	....	....	..	0 0 7	100	..	56 4 7	....	134
945 0 0	30,800	..	741 1 7	....	....	..	945 0 5	30,100	..	....	627 0 10	135
1 0 10	100	..	63 0 0	....	....	..	1 0 7	100	..	63 1 10	....	136
0 6 10	200	..	31 1 1	....	....	..	1 1 0	200	..	30 7 10	....	137
240 0 0	14,700	..	940 1 0	....	....	..	241 0 0	14,700	..	4 14 0	....	138
....	....	..	1 0 10	....	....	..	....	....	..	1 0 10	....	139
6 14 10	400	..	10 1 0	....	....	..	0 2 0	400	..	10 3 0	....	140
....	....	..	1 3 3	....	....	..	....	....	..	1 3 3	....	141
....	....	..	0 0 7	....	....	..	....	....	..	0 0 7	....	142
....	....	..	0 3 3	....	....	..	....	....	..	0 3 3	....	143
....	....	..	0 7 0	....	....	..	....	....	..	0 7 0	....	144
47 7 4	2,900	..	....	900 14 6	....	..	11 0 0	2,900	..	....	500 1 0	145
47 7 4	2,900	..	....	700 0 0	....	..	94 0 0	2,900	..	....	402 0 0	146
....	....	..	14 13 1	....	....	..	....	....	..	14 13 1	....	147
....	....	..	10 1 0	....	....	..	12 0 0	....	..	....	....	148
....	....	..	11 10 0	....	....	..	11 10 3	....	..	....	....	149
6 0 10	400	..	31 10 0	....	....	..	0 0 1	400	..	45 0 7	....	150
....	....	..	0 0 0	....	....	..	....	....	..	0 0 0	....	151
0 0 10	600	..	62 0 10	....	....	..	0 0 7	600	..	45 0 3	....	152
....	....	..	14 1 0	....	....	..	....	....	..	14 1 0	....	153
110 12 0	....	..	165 3 3	....	....	..	612 0 4	....	..	....	47 14 1	154
1,610 14 0	52,800	..	1,932 7 4	1,013 0 1	....	..	1,672 11 0	50,200	..	650 1 2	2,442 13 1	

Serial number.	TRUSTS.	Date of Administration.	Date of closing.	Balance on 30th June 1916.						Receipts from 31st Dec.	
				Government Securities.	Bank or other Stock, &c., not being Government Securities	Cash.				Government Securities.	Bank or other Stock, &c., &c.
						To credit.			To debit.		
				Rupees.		Rupees.	Annas.	Pies.	Rupees. Annas. Pies.	Rupees	
155	Kennemore, Mrs. Elizabeth Ann, for Mary Elizabeth Kennemore	1902 Mar. 21	1902 Oct. 1	.....	.....	24	4	8	.....	.....	..
156	Kernan, John George, for Miss Lilian Alice Mary Kernan	1904 Aug. 4	1911 Apr. 26	.....	.....	38	11	9	.....	.....	..
157	Kernan, John George, for Abdul Hamid James Smith creditors	Do. do. 4	.....	1,000	.....	90	4	0	.....	.....	..
158	Krishnamma, T., alias Chinnammal, for T. Ramachandra Naraidu	1890 Mar. 19	.....	500	.....	67	3	9	.....	.....	..
159	Leslie, Henry Haworth, for Martin Leslie's children	Do. Sep. 13	.....	150	.....	90	11	1	.....	.....	..
160	Lane, Mrs. Mary Jane, for Matilda Lane	1900 Feb. 1	...	5,100	.....	157	14	0	.....	365	..
161	Lander, Thomas, for Joseph Lander	Do. do. 1	1899 Oct. 24	.....	.....	24	0	0	.....	.....	..
162	Leavitt, Edward Morgan for two children	1901 Nov. 26	1914 Apr. 27	.....	.....	1	10	0	.....	.....	..
163	Lewis, Mrs. Ada Maria, for Miss Ada Catherine Lewis	Do do. 10	.....	300	.....	30	13	0	.....	.....	..
164	Leavers, William Hubert, for Trust under the deceased's Will	1903 July 21	.....	2,500	.....	19	6	8	.....	.....	..
165	Loganatha Mudaliyar, Vellore, for Sri Venugopalaswami family deity	1904 Nov. 4	.....	6,000	.....	103	10	0	.....	.....	..
166	Loganatha Mudaliyar, Vellore for legal representatives of Hoggi-annual	Do. do. 4	1913 Nov. 25	.....	.....	167	1	8	.....	.....	..
167	Loganatha Mudaliyar, Vellore, for Sangamyaki Annual, subject to the terms of the Will	Do. do. 4	.....	.....	.....	0	3	2	.....	.....	..
168	Loganatha Mudaliyar, Vellore, for Sekkani Annual	Do. do. 4	.....	...	...	30	11	1	.....	.....	..
169	Loganatha Mudaliyar, Vellore, for Gajamba Annual, subject to the terms of the Will	Do. do. 4	.....	.....	.....	0	6	0	.....	.....	..
170	Loganatha Mudaliyar, Vellore, for V. L. Balakrishna Mudaliyar	Do. do. 4	.....	.....	.....	1	12	0	.....	.....	..
171	Loganatha Mudaliyar, Vellore, for V. L. Dhanayan Mudaliyar	Do. do. 4	.....	.....	.....				0 3 8	.....	..
172	Loganatha Mudaliyar, Vellore, for V. L. Venugopal Mudaliyar	Do. do. 4	.....	.....	.....				12 6 7	.....	..
173	Lazarus Andrew, for E. E. H. Lazarus.	1908 Mar. 1	.....	2,100	.....				36 4 10	.....	..
174	Lee Standish for Patrick Henry Kennet Lee.	1913 Feb 5	.....	1,000	6,000	182	7	0	.....	.....	..
175	Do Bonded Account ..	Do. do. 5	.....	20,300	.....	71	15	10	.....	.....	..
176	Lazarus Andrew for E. E. H. Lazarus Loan Account	1908 Mar. 1	.....	.....	.....	.....			6 4 3	.....	..
177	Lennox Michael for James Lennox ..	1917 Aug. 30	.....	.....	.....	.....			.....	.....	..
178	Metcalfe, Robert, for deceased's next-of-kin	1876 Mar. 6	.....	15,000	.....	72	0	0	.....	17,900	..
179	MacMahon, Penelope Charles Robert, for deceased's next-of-kin	1890 June 18	.....	400	.....	96	8	10	.....	300	..
180	MacFarlane, Thomas Milbourne, for Miss Mildred MacFarlane	1902 June 2	.....	.....	.....	40	0	0	.....	.....	..
181	Mead, Colonel Charles, for deceased's next-of-kin	Do. do. 4	1908 July 9	.....	.....	19	10	0	.....	.....	..
182	Mellor, John, for deceased's next-of-kin	1883 Jan. 6	.....	100	.....	79	0	2	.....	.....	..
183	Milsom, James Henry, for deceased's next-of-kin.	Do. do. 18	.....	1,100	.....	88	13	0	.....	.....	..
184	Morrison, Rev. John Duncan, for Robert Leerhman Morrison	Do do 13	.....	.....	.....	13	1	6	.....	.....	..
185	MacDonald, John James, for deceased's next-of-kin	1891 May 6	.....	100	.....	78	8	2	.....	.....	..
186	Maddox, Mrs. Margaret, separate Trust account.	1894 Feb. 17	1917 Nov. 7	.....	.....	32	13	6	.....	.....	..
187	Morrison, Mrs. Julia Agnes for Edwin Morrison	1897 Nov. 26	.. ..	1,200	.....	61	0	8	.....	.....	..
188	Martin, A. J., for J. W. Martin ..	1909 Mar. 18	1917 Mar. 12	.....	.....	0	6	7	.....	.....	..
189	Do. for D. Martin ..	Do do. 18	1915 do. 10	.....	.....	1	4	10	.....	.....	..
190	Do. for N. Martin ..	Do do. 18	1917 do. 14	.....	.....	1	7	10	.....	.....	..
191	Do. for S. Martin ..	Do do. 18	.....	200	.....	21	7	8	.....	.....	..
192	Do for G. Martin ..	Do do. 18	.....	200	..	21	14	4	.....	.....	..
193	Do for T. Martin ..	Do do. 18	.....	200	.....	20	1	1	.....	.....	..
194	McNicholas, M., for next-of-kin ..	1896 Oct. 23	.....	7,200	.....	616	13	10	.....	900	..
195	Mellor, Alexander Reuben, for Henry Mellor.	1903 July 28 Dec. Dec. 8	.....	400	.....	61	8	4	.....	.....	..
			Total ..	84,600	6,000	3,991	1	8	60 12 1	18,600	..

1st July to 1918.	Total.				Payments from 1st July to 31st December 1918.			Balances on 31st December 1918.				Serial number.
Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.		Government Securities.	Bank or other Stock, &c., &c.	Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.		
			To credit.	To debit.						To credit.	To debit.	
Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	
....	....	..	24 4 3	....	....	..	....	....	..	24 4 3	....	155
....	....	..	23 11 9	....	....	..	....	....	..	10 11 0	....	156
19 0 4	1,000	..	77 10 7	....	....	..	0 7 7	1,000	..	77 5 0	....	157
12 1 5	800	..	70 1 5	....	....	..	0 0 2	800	..	70 5 1	....	158
2 10 10	100	..	96 5 11	....	....	..	0 5 9	100	..	15 0 5	....	159
57 8 0	5,000	..	645 4 0	....	....	..	862 10 0	5,000	..	62 5 0	....	160
....	....	..	24 0 9	....	....	..	....	....	..	24 0 0	....	161
....	....	..	1 10 9	....	....	..	....	....	..	1 15 0	....	162
4 10 5	800	..	86 11 5	....	....	..	4 0 5	800	..	81 5 0	....	163
24 5 0	1,000	..	48 9 0	....	....	..	25 10 0	1,000	..	10 15 0	....	164
62 10 4	6,000	..	171 5 15	....	....	..	159 0 11	6,000	..	38 10 11	....	165
....	....	..	141 1 5	....	....	..	....	....	..	147 1 5	....	166
....	....	..	0 3 9	....	....	..	....	....	..	0 0 3	....	167
....	....	..	20 11 1	....	....	..	....	....	..	80 11 1	....	168
....	....	..	0 0 6	....	....	..	....	....	..	0 5 0	....	169
....	....	..	1 10 0	....	....	..	....	....	..	1 15 0	....	170
....	..	..	....	0 5 5	....	..	....	....	..	....	0 5 0	171
....	....	..	....	12 5 7	....	..	....	....	..	....	12 5 7	172
555 1 5	1,000	..	554 0 5	....	600	..	615 1 0	2,000	..	....	60 0 7	173
270 0 4	1,000	4,000	259 13 2	....	....	..	720 13 10	1,000	4,000	260 10 0	....	174
598 5 9	20,800	..	404 1 7	....	....	..	15 0 0	20,800	..	393 5 0	....	175
48 13 5	....	..	45 5 0	....	....	..	45 5 0	....	..	0 0 4	....	176
18,176 5 11	17,900	..	18,170 5 11	....	....	..	17,196 14 11	17,900	..	286 2 0	....	177
250 10 6	15,200	..	629 1 5	....	....	..	208 13 4	15,200	..	122 6 5	....	178
8 2 5	600	..	105 1 4	....	....	..	100 8 7	600	..	6 8 5	....	179
....	....	..	40 0 0	....	....	..	....	....	..	40 0 0	....	180
....	....	..	16 10 5	....	....	..	....	....	..	16 10 5	....	181
0 12 5	600	..	99 15 0	....	....	..	5 3 9	600	..	88 8 0	....	182
21 4 0	1,000	..	84 2 5	....	....	..	0 10 1	1,000	..	62 0 4	....	183
....	....	..	10 1 5	....	....	..	12 1 5	....	..	....	....	184
1 5 10	100	..	79 15 0	....	....	..	0 0 7	200	..	79 14 5	....	185
..	....	..	22 15 0	....	....	..	1 0 0	....	..	21 9 5	....	186
92 10 0	1,200	..	65 0 11	....	....	..	0 9 11	1,200	..	54 0 5	....	187
....	....	..	5 0 7	....	....	..	....	....	..	0 5 7	....	189
....	....	..	1 4 10	....	....	..	....	....	..	2 4 10	....	189
....	....	..	3 7 10	....	....	..	....	....	..	1 7 10	....	190
0 0 10	200	..	14 10 13	....	....	..	0 13 0	200	..	5 14 3	....	191
2 4 10	200	..	15 2 11	....	....	..	0 4 5	200	..	5 14 3	....	192
5 5 10	200	..	15 5 11	....	....	..	0 5 5	200	..	7 0 3	....	193
124 3 3	7,500	..	831 10 1	....	....	..	304 13 0	7,500	..	193 1 11	....	194
0 5 5	400	..	81 14 0	....	....	..	0 2 0	400	..	81 11 5	....	195
20,176 14 3	83,200	4,000	23,104 5 15	12 15 0	600	..	19,794 14 5	82,100	4,000	3,870 13 5	53 7 7	

Serial number.	LIST.	Date of administration.	Date of closing.	Balance on 30th June 1918.						Receipts from 1st Jan.	
				Government Securities.	Bank or other Stock, &c., not being Government Securities.	Cash.				Government Securities.	Bank or other Stock, &c., &c.
						To credit.			To debit.		
				Rupees.		Rupees.	Annas.	Pies.	Rupees. Annas. Pies.	Rupees.	
195	Moore, F., Bandmaster-Sergeant, for Miss Mary Constance Moore.	1894 Jan. 25	1918 Feb. 13	....	....	3	31	8	....	....	..
197	Moore, F., Bandmaster-Sergeant, for Hilbert Augustus Moore	Do. do. 28	1917 Nov 19	....	....	4	8	3	....	....	..
198	Mitchell, Mrs G., for D. J. Mitchell	1899 July 28	....	300	....	13	8	1	....	....	..
199	Do. for E. M. Mitchell	Do. do. 28	1914 Mar. 10	....	....	6	14	0	....	....	..
200	Do for N. A. Mitchell	Do. do. 28	1915 Mar. 4	....	....	8	15	0	....	....	..
201	Marrow Dr W H., for Trust under the Will	1910 Feb. 19	....	8,300	....	62	10	8	....	....	..
202	Michael, J. E., for Miss M. M. Michael.	1913 Nov. 8	....	....	....	1	3	8	....	....	..
203	Michael, J. E., for Miss F. B. Michael.	Do. do. 8	1918 Aug. 7	500	....	10	3	4	....	....	..
204	Michael, J. E., for Mr C. S. Michael.	Do. do. 8	....	500	....	9	8	8	....	....	..
205	Michael, J. E., for Mr. S. W. Michael.	Do. do. 8	....	500	....	9	3	0	....	....	..
206	Michael, J. E., for Mr E. M. Michael.	Do. do. 8	....	100	....	10	2	0	....	....	..
207	Michael, J. E., for Miss R. L. C. Michael	Do. do. 8	....	300	....	2	1	11	....	....	..
208	Meer Sahib, C., for Abdul Hamid ..	1908 Aug. 6	....	1,000	....	26	6	4	....	....	..
209	Muhammad Ghouse Sahib, A. G., for five children.	1914 Mar. 10	....	6,000	....	....			287 8 0	....	..
210	Muhammad Ghouse Sahib, A. G., for Rabia Bi.	Do	....	1,600	....	117	7	1	....	100	..
211	Nell, Mrs Annamah, for deceased's next-of-kin	1879 Oct. 18	....	3,000	....	88	2	1	....	....	..
212	Narayanaswami Nayudu, Avula, in trust for Avula Chinna Thayee deceased Varada Thanamma.	1862 Sep. 1	..	7,000	....	....			164 8 4	....	..
213	Narasimulu Nayudu, Calcutpet, for Calcutpet Jambuham Nayudu.	1880 do 13	1917 Sch. 2	....	....	103	8	8	....	....	..
214	Nagappa Mudaliyar, M., for Manoharammal.	1899 Aug. 8	1918 Oct. 21	....	....	8	10	8	....	....	..
215	Oathcolony, James William, Annuity account of Mrs. Louisa Tatham	1884 Oct. 22 1885 Mar 13	1918 Apr. 22	300	....	78	8	4	....	....	..
216	O'Brien, Pensioned Gunner Simon, for Mrs Bridget Ryan.	....	....	1,500	....	107	14	6	....	100	..
217	O'Sullivan, Patrick, Annuity account.	1887 Mar. 30	1908 Aug. 3	....	....	832	10	0	....	500	..
218	Orman, Mrs. Charlotte Louisa, for Louisa Orman.	....	....	200	....	4	11	8	....	....	..
219	Frost, James Crowel, for children	1891 June 10	1908 Aug. 10	....	....	62	12	8	....	....	..
220	Poulson, John, for next-of-kin ..	1863 Apr. 03	....	4,900	....	393	8	6	....	200	..
221	Poulson, Mrs. Eliza Ann, for next-of-kin.	1865 Oct. 24	....	1,200	....	313	14	8	....	100	..
222	Paul, David Millican, for Mrs. Virginia Paul.	1899 Nov. 23	....	100	....	75	9	10	....	....	..
223	Purchases for next-of-kin ..	1893 Aug 28	....	400	....	62	7	7	....	....	..
224	Pannett, Henry, for beneficiaries ..	1901 July 20	....	3,000	....	129	10	9	....	100	..
225	Earl. Alexander, Legacy Account of J. Kenny's eldest child	1879 Jan. 7	....	200	....	73	8	1	....	....	..
226	Roberts, John James, for William Frank Coyne Alfred Roberts.	1884 Oct. 8	....	300	....	68	8	3	....	....	..
227	Roberts, Mrs. Elmire, for deceased's next-of-kin	1887 Apr 30	....	600	....	27	2	11	....	....	..
228	Rubie, Philip Charles Rose, for the deceased's widow and two children.	1893 Jan. 11	....	500	....	23	4	6	....	....	..
229	Ryan, Thomas William, for next-of-kin.	1893 Apr. 26	....	2,600	....	118	12	9	....	100	..
230	Ritchie, E. W., for Mrs M. L. Ledlow	Do. Nov. 8	1917 July 16	....	....	8	13	11	....	....	..
231	Rajagopal Mudaliyar, C., for C. Ramamurthi	1911 Feb. 17	....	1,400	....	81	12	8	....	100	..
232	Roberts, Maran, for Mr H. Roberts.	1912 July 31	....	800	....	105	11	7	....	100	..
			Total ..	65,900	....	2,367	8	4	621 7 6	1,900	..

1st July to 1818	Total,				Payments from 1st July to 31st December 1818			Balance on 31st December 1818,				
Cash.	Government Securities.	Bank or other Stock, &c., &c., &c.	Cash.		Government Securities.	Bank or other Stock, &c., &c., &c.	Cash	Government Securities.	Bank or other Stock, &c., &c., &c.	Cash.		
			To credit.	To debit.						To credit.	To debit.	
Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	Serial Number.
....	....	..	1 11 0	....	....	..	....	....	..	1 11 0	....	196
....	....	..	3 5 0	....	....	..	....	....	..	3 5 0	....	197
3 4 10	300	..	15 10 11	....	....	..	0 1 10	300	..	15 12 1	....	199
....	....	..	0 14 0	....	....	..	....	....	..	0 15 0	....	198
....	....	..	0 15 0	....	....	..	....	....	..	4 4 0	....	199
346 1 4	8,800	..	126 15 0	....	....	..	144 0 4	8,800	..	82 0 0	....	201
....	....	..	1 3 0	....	....	..	....	....	..	1 3 0	....	202
....	500	..	13 9 4	....	500	..	8 2 6	....	..	4 0 0	....	203
6 7 6	500	..	10 5 0	....	....	..	7 10 6	500	..	2 6 0	....	194
8 2 9	500	..	20 6 0	....	....	..	7 10 6	500	..	8 0 3	....	205
8 9 9	500	..	18 1 0	....	....	..	7 10 6	500	..	10 0 6	....	206
8 8 8	500	..	16 4 6	....	....	..	7 10 6	500	..	2 6 2	....	207
14 11 6	1,000	..	40 1 8	....	....	..	0 0 6	1,000	..	38 12 4	....	208
183 10 10	9,400	..	....	163 7 0	....	..	125 15 0	9,400	..	....	282 0 2	209
38 3 0	1,700	..	142 10 3	....	....	..	101 0 0	1,700	..	42 0 7	....	210
43 15 7	2,500	..	102 1 0	....	....	..	1 2 1	2,500	..	100 15 7	....	211
114 8 0	7 000	..	....	42 10 10	....	..	114 14 0	7,000	..	....	184 20 10	212
....	....	..	103 5 8	....	....	..	....	....	..	103 5 8	....	213
....	....	..	0 15 0	....	....	..	....	....	..	0 15 0	....	214
4 14 10	800	..	78 6 0	....	....	..	0 1 11	800	..	78 8 0	....	215
24 13 11	1,000	..	133 13 0	....	....	..	109 15 10	1,000	..	81 12 7	....	216
....	600	..	639 12 0	....	....	..	501 14 0	500	..	37 13 4	....	217
1 10 25	200	..	8 8 1	....	....	..	8 1 3	300	..	8 0 10	....	218
....	....	..	82 14 6	....	....	..	....	....	..	82 12 8	....	219
66 7 10	2,000	..	215 0 0	....	....	..	102 7 7	2,000	..	143 1 7	....	220
18 6 3	1,300	..	151 2 6	....	....	..	100 10 4	1,300	..	80 0 9	....	221
3 9 10	300	..	78 6 0	....	....	..	0 5 7	300	..	78 3 1	....	223
9 7 6	400	..	99 15 3	....	....	..	8 2 6	400	..	99 18 9	....	222
61 4 0	2,000	..	160 14 8	....	....	..	101 2 4	2,000	..	89 18 4	....	224
2 2 8	200	..	78 12 7	....	....	..	0 1 2	200	..	78 11 7	....	225
0 3 8	200	..	71 0 20	....	....	..	0 1 5	200	..	71 0 0	....	226
10 7 6	400	..	87 11 8	....	....	..	0 4 1	400	..	87 7 0	....	227
6 13 0	400	..	91 1 0	....	....	..	0 0 6	400	..	90 13 7	....	228
26 10 1	1,600	..	148 0 0	....	....	..	100 10 11	1,500	..	47 0 4	....	229
....	....	..	0 13 11	....	....	..	....	....	..	0 13 11	....	230
18 0 2	2,500	..	107 12 7	....	....	..	102 0 6	1,500	..	0 12 3	....	231
13 1 8	900	..	118 10 1	....	....	..	100 11 8	900	..	18 1 10	....	233
780 0 0	47,300	..	3,725 0 0	802 4 0	500	..	3,715 10 0	46,700	..	1,232 8 7	417 1 0	

Serial number.	TRUSTS.	Date of administration.	Date of closing.	Balance on 30th June 1918					Receipts from that Date.	
				Government Securities.	Bank or other Stock, &c., not being Government Securities.	Cash.			Government Securities.	Bank or other Stock, &c., &c.
						To credit.		To debit.		
				Rupees.		Rupees. Annas. Pies.		Rupees. Annas. Pies.	Rupees.	
232	Subapathy Mudali, Sarvar, for Thayarammal	1865 June 7	1890 Sept. 7	....	....	15 5 0		....	....	..
276	Stevens, George, for Daniel Stevens (deceased's son)	1877 Oct. 9	.. ..	2,400	....	80 12 0		....	100	..
230	Shepherd, Abraham, for deceased's next-of-kin	1883 Jan. 24	....	300	....	10 0 0		....	....	..
238	Spratt, Rev James, for James William Spratt	Do. Nov 9	....	8,800	....	....		1 7 7	....	..
237	Steel's Lionel Tallache, for Mrs Alice McKeever and reversioners	1887 April 29	....	17,600	....	585 10 0		....	0	..
236	Subapathy Chetti, P., in trust under the deceased's will	1901 Mar. 2	....	200	....	25 15 0		....	....	..
239	Sainsbury, Mrs Susan, for next-of-kin	1903 Mar 30	....	9,700	....	38 13 6		....	....	..
240	Steele, Thomas Augustus Loftus, for Douglas Augustus T. Steele	1901 July 20	....	....	....	7 10 0		....	....	..
241	Scott, Mrs. M. A., for P. M. Scott ..	1886 Sept. 29	....	....	....	49 7 1		....	....	..
242	Do. for J. W. Scott ..	Do. do. 29	....	....	....	49 7 1		....	....	..
243	Do. for J. B. Scott ..	Do. do. 29	....	....	....	49 7 1		....	....	..
231	Subbarya Chetti, Samali, for N. Chengalaraya Chetti, minor.	1917 Jan. 11	....	....	....	496 0 4		....	400	..
215	Turner, Thomas, for deceased's next-of-kin	1879 Mar 1	....	3,700	....	63 8 0		....	....	..
146	Tulloch, James, for deceased's next-of-kin	1889 Sept. 30	....	120	....	30 7 5		....	100	..
247	Thayarammall, P. for S. A. Chinniah Pillai	1895 Mar. 2	1898 Mar. 30	....	....	10 11 0		....	....	..
248	Do. for S. A. Raja Pillai	Do. do. 2	1900 Sep. 7	....	....	94 8 0		....	....	..
249	Do. for Arputhammall..	Do. do. 2	Do. do. 12	....	....	13 0 0		....	....	..
250	Theobald, Mrs. A. E., for D. L. S. Theobald.	1913 Aug. 21	....	100	....	45 10 4		....	....	..
251	Vanspall, Francis Christian, for Philips William Abraham Vanspall	1905 June 14	....	6,100	....	122 0 2		....	100	..
252	Vanspall, Mrs. Catharina, for deceased's next-of-kin.	1898 do. 28	....	500	....	7 14 0		....	....	..
253	Vigiani, Signora Sarah Corrama, for H. H. Signora Commendatore Paolo Corrado Vigiani, and others	1903 Oct. 6	1903 Mar 9	500	....	30 5 0		....	....	..
254	Varadarajulu, Nallah, for P. Jothia Subbiah	1897 Sep 15	1899 June 7	....	..	19 0 7		....	....	..
255	Wilson, Miss Charlotte, for deceased's next-of-kin.	1899 May, 12	....	51,000	....	760 0 0		....	100	..
256	Williams Engine-driver Thomas, for deceased's next-of-kin.	1879 June 17	....	800	...	48 3 7		....	....	..
257	Winckler, Mrs Caroline, for deceased's next-of-kin.	1890 do. 10	....	100	....	70 9 5		....	....	..
258	Wilson Sergeant Frank, for Margaret Elsie Wilson	1891 Sep 16	1900 May 21	....	....	17 1 10		....	....	..
259	Woodford, John Mathias, for next-of-kin	1897 Mar. 9	....	100	....	74 4 9		....	....	..
260	Wilmott, William Henry, for Ellen Wilmott	1903 Dec. 19	....	900	....	....		177 0 7	....	..
261	Wilmott, William Henry, for Alleen Florence Wilmott.	Do. do. 19	....	900	....	....		178 0 9	....	..
262	Wainright, Samuel, for A. W. Wainright	1903 Aug. 29	....	100	....	64 7 0		....	....	..
263	Wainright, Samuel, for J. W. Wainright	Do. do. 29	....	100	....	64 6 11		....	....	..
264	Wainright Samuel, for G. W. Wainright.	Do. do. 29	1917 Nov. 20	....	....	0 11 9		....	....	..
265	White, A. G. for Lillian Isabel Fanny White.	1913 Dec. 8	....	....	....	....		....	1,000	..
266	White G. A. G for Lionel Kenneth White.	Do. do. 8	....	....	....	....		....	1,000	..
267	Xavier, John, for carrying out the instructions contained in the deceased's will	1879 May 29	....	26,000	....	65 8 0		....	....	..
245	Young, Major A. T., for Miss G. L. M. Wood	1902 Nov. 10	1915 Oct. 27	....	....	23 13 6		....	....	..
268	Ramanna Chetti T., for Singaravelu Chettiyar and Nagarathinammal.	1911 Feb. 17	....	1,200	....	26 0 1		....	....	..
			Total ..	1,27,000	....	3,225 4 7		359 8 11	3,400	..

Administrator-General's Office, Madras,
31st December 1918.

1st July to 1918.	Total.					Payments from 1st July to 31st December 1918.					Balance on 31st December 1918					
Cash.	Government Securities.	Bank or other Stock, &c., &c., &c.	Cash.			Government Securities.	Bank or other Stock, &c., &c., &c.	Cash.			Government Securities.	Bank or other Stock, &c., &c., &c.	Cash.			Serial number.
			To credit.		To debit.								To credit.		To debit.	
Rupees. Annas. Pies.	Rupees	Rupees. Annas. Pies.	Rupees. Annas. Pies.		Rupees. Annas. Pies.	Rupees.	Rupees. Annas. Pies.	Rupees. Annas. Pies.			Rupees.	Rupees. Annas. Pies.	Rupees. Annas. Pies.		Rupees. Annas. Pies.	
....	....	..	14 0 0		....	....	..	14 0 0			....	..	....		....	228
29 13 2	2,500	..	126 9 4		....	....	..	101 8 14			2,500	..	28 0 6		....	229
4 13 0	300	..	55 8 16		....	....	..	3 1 10			300	..	55 0 6		....	230
90 12 0	6,000	..	97 4 7		....	....	..	3 1 16			6,000	..	94 0 6		....	234
800 1 0	18,200	..	268 13 0		....	....	..	415 0 0			18,200	..	285 0 6		....	237
0 4 3	200	..	29 0 20		....	....	..	0 1 0			200	..	30 0 7		....	239
361 2 2	2,700	..	800 1 6		....	....	..	6 4 0			2,700	..	193 12 11		....	238
....	....	..	7 10 0		....	....	..	....			....	..	7 10 0		....	240
....	....	..	48 7 1		....	....	..	....			....	..	48 7 1		....	241
....	....	..	48 7 1		....	....	..	....			....	..	48 7 1		....	242
....	....	..	88 2 1		....	....	..	....			....	..	48 7 1		....	246
100, 0 0	400	..	502 0 4		....	....	..	452 2 11			400	..	50 13 5		....	248
85 6 1	2,700	..	97 14 0		....	....	..	1 6 7			2,700	..	96 6 2		....	245
1 4 10	200	..	130 6 0		....	....	..	100 6 6			200	..	....		6 6 6	246
....	....	..	18 11 6		....	....	..	....			....	..	18 13 0		....	247
....	....	..	25 6 0		....	....	..	....			....	..	25 6 0		....	248
....	....	..	19 0 0		....	....	..	....			....	..	19 0 0		....	249
1 0 10	100	..	44 6 2		....	....	..	0 0 7			100	..	84 2 7		....	250
96 6 6	6,800	..	216 6 7		....	....	..	102 13 5			6,800	..	116 0 0		....	251
6 7 6	500	..	14 6 0		....	....	..	0 0 1			500	..	14 0 0		....	252
18 0 0	800	..	90 14 6		....	....	..	0 6 2			800	..	90 10 4		....	253
....	....	..	10 6 7		....	....	..	10 6 7			....	..	....		....	254
900 10 0	21,600	..	382 10 0		....	....	..	420 11 0			21,600	..	454 0 6		....	255
6 0 6	300	..	84 6 1		....	....	..	0 1 0			300	..	84 0 1		....	256
3 10 10	100	..	77 6 4		....	....	..	0 6 6			100	..	37 3 6		....	257
....	....	..	17 1 0		....	....	..	17 1 0			....	..	....		....	258
1 5 10	100	..	75 6 3		....	....	..	0 6 7			100	..	76 0 6		....	259
14 11 6	900	..	....		168 6 1	....	..	15 0 7			900	..	....		177 6 6	260
16 11 4	900	..	....		262 6 9	....	..	115 10 7			900	..	....		278 2 20	268
1 0 10	100	..	60 1 4		....	....	..	0 0 7			100	..	62 0 6		....	262
1 0 20	100	..	46 16 0		....	....	..	0 0 7			100	..	46 16 0		....	263
....	....	..	2 11 0		....	....	..	....			....	..	2 11 3		....	264
151 0 0	1,000	..	361 0 5		....	....	..	137 10 10			1,000	..	13 0 1		....	265
152 0 0	1,000	..	153 0 0		....	....	..	152 11 0			1,000	..	15 7 0		....	266
464 7 0	30,000	..	591 0 4		....	....	..	457 0 11			30,000	..	73 15 0		....	267
....	....	..	23 11 0		....	....	..	....			....	..	23 11 0		....	269
12 10 0	1,100	..	56 13 0		....	....	..	0 7 10			1,000	..	55 7 2		....	270
6,054 1 0	1,32,200	..	4,709 7 0		838 10 4	....	..	2,795 14 9			1,31,400	..	3,174 12 0		490 13 11	

H. Sturgis

O. E. ODGERS,
Administrator-General of Rules.

SCHEDULE of all TRUSTS whereof the FINAL balances have been paid to the persons specifying the amount of such balances and the persons to Rules for the Office of the

Serial number.	Names of Trusts.	Date of administration.	Date of payment.	Government Securities.	Other Securities.
			1918.	Rs.	
1	Appasawmi Rao, T. R., for legacies under the will of T. Rajarum Rao, deceased.	1911 November 22	August 3	3,100 0	.....
2	Michel J. E. for Miss F. B. Michael.	1911 November 6	Do. 6	500	.....

Administrator-General's Office, Madras,
31st December 1918.

	Balance on 30th June 1918.				Receipts from 1st July to 31st December 1918.			
	Government securities.	Bank or other stock, &c., &c., standing Government securities.	Cash		Government securities.	Bank or other stock, &c., &c.,	Cash.	
			To credit.	To debit.				
	Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	Rupees.	Rupees. Annas. Pies.	Rupees. Annas. Pies.	
Estate, page 1	78,100	703 9 0	7,402 3 8	1,209 2 6	200	1,009 5 6	1,956 1 1	
Do. 3	62,200	2,300 1 6	28,781 7 1	245 15 3	8,002	..	6,580 8 3	
Do. 5	56,700	..	64,913 1 5	1,272 15 2	100	20,902 0 0	17,119 14 0	
Do. 4	56,500	3,000 0 0	23,842 0 0	6,285 15 10	2,91,600	2,400 0 0	24,870 6 4	
Do. 6	63,300	2,363 9 9	59 732 4 4	11,472 12 0	73,272	19,864 12 0	31,281 2 5	
Total ..	3,16,300	14,363 9 9	1,99,286 0 0	20,284 0 9	3,73,670	61,654 12 6	1,11,325 11 1	
Trust, page 1	1,91,600		2,128 2 6	....	200	..	2,058 12 7	
Do. 2	8,53,700	1,16,516 8 7	8,693 2 3	66 2 12	300	..	8,305 1 8	
Do. 3	1,47,500	..	4,327 12 1	2,714 3 3	12,000	..	4,207 7 9	
Do. 4	50,300	..	795 14 11	2,909 11 4	..	..	1,618 14 6	
Do. 5	64,600	6,500 0 0	1,101 1 3	42 12 1	18,000	..	23,174 14 4	
Do. 6	48,500	..	2,257 0 4	421 7 4	1,202	..	746 0 0	
Do. 7	1,27,000	..	2,235 4 7	356 8 11	2,400	..	2,665 1 6	
Total ..	5,31,500	1,23,016 8 7	19,734 11 2	6,656 7 6	33,500	..	43,237 0 1	

entitled to the same during the period of six months ending 31st December 1918 whom paid, prepared in accordance with Rule X of the Administrator-General.

Cash			Parties to whom paid.	Serial number.
Rs.	a.	p.		
....			Government Promissory notes delivered to Mr. S Sitaliyan Rao being the balance of the trust estate as Executor with probate of the Will of T. Rajaram Rao, deceased under orders of court, dated 17th August 1916 and 18th February 1918.	1
9	6	7	Government Promissory notes delivered and account paid to Miss F. B. Michael being the balance of the trust account,	2

C. K. ODGERS,
Administrator-General of Madras.

Total.						Payments from 1st July to 31st December 1918.			Balance on 31st December 1918.				
Government securities.	Bank or other stock, &c., &c., &c.	Cash.				Government securities.	Bank or other stock, &c., &c., &c.	Cash.	Government securities.	Bank or other stock, &c., &c., &c.	Cash.		
		To credit.			To debit.						To credit.		To debit.
Rupees.	Rupees. Annas. Pies.	Rupees.	Annas.	Pies.	Rupees. Annas. Pies.	Rupees.	Rupees. Annas. Pies.	Rupees. Annas. Pies.	Rupees.	Rupees. Annas. Pies.	Rupees.	Annas. Pies.	Rupees. Annas. Pies.
78,500	1,700 0 0	6,508 4 1			408 0 2	...	...	2,715 0 7	79,500	2,700 0 0	6,154 12 0		750 14 9
80,200	2,200 0 0	15,482 4 6			327 13 1	8,000	1,200 0 0	20,189 13 10	82,200	3,000 0 0	13,215 15 5		885 13 4
80,500	64,300 0 0	1,01,640 14 4			1,455 13 1	..	17,000 0 0	40,491 0 6	48,500	45,300 0 0	61,210 0 2		1,0.0 0 11
2,47,500	14,400 0 0	73,130 4 5			498 0 0	..	200 0 0	26,116 10 10	2,47,500	11,500 0 0	46,263 11 0		2,710 11 7
1,39,474	21,173 7 0	64,401 10 10			9,290 3 10	3,300	1,279 10 6	41,334 10 0	1,32,974	19,943 6 9	60,101 6 9		12,564 6 6
6,09,074	39,823 7 6	8,08,767 7 7			12,915 0 0	11,300	18,679 13 6	1,61,862 1 1	5,97,774	77,443 7 3	1,37,000 4 6		18,533 8 6
1,73,400	..	4,186 12 0			....	1,100	..	1,429 3 11	1,31,100	..	3,767 8 1		..
6,33,600	2,76,800 6 7	17,642 14 9			31 4 6	..	..	6,081 0 6	5,35,500	1,14,500 5 7	8,672 13 11		120 13 6
2,59,900	..	3,247 4 7			2,555 6 0	..	..	9,197 8 7	1,59,900	..	6,189 3 1		8,776 13 1
10,300	..	1,933 5 6			2,018 0 1	.	..	1,924 11 4	80,300	..	488 1 7		2,442 10 1
83,200	6,000 4 0	22,185 2 10			12 20 6	800	..	19,744 14 8	61,400	6,000 0 0	5,203 13 6		85 7 7
47,200	..	2,706 6 6			258 4 6	800	..	1,768 10 8	46,700	..	1,289 6 7		447 1 6
1,82,400	..	4,961 7 6			228 10 4	..	..	2,728 14 8	1,82,400	..	6,174 10 6		448 13 11
9,35,000	1,32,200 6 1	62,186 1 6			8,139 7 11	4,400	..	38,488 6 2	9,25,600	1,20,500 5 7	32,776 13 2		6,229 11 4

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SUPPLEMENT TO PART II
OF
THE FORT ST. GEORGE GAZETTE.

No. 16.] MADRAS, TUESDAY EVENING, APRIL 22, 1919. [Price, 6 pies.

ABSTRACT OF SEASON REPORTS FOR THE WEEK ENDING 19TH APRIL 1919.

DISTRICT REPORTS.

GANJAM.

Water-supply insufficient in parts. Russellkonda 13·30; Surada 6·15. Ploughing proceeding in parts and raising of gingelly as second crop on wet lands in one taluk. Standing crops fair. Harvested gingelly, greengram, ragi; outturn poor to fair. Pasture scarce in four taluks; fodder available. Condition of cattle generally good. Employment available except in two taluks. Grain-stocks insufficient in two taluks. Prospects fair south, bad north.

VIZAGAPATAM.

Water-supply insufficient. Planting of sugarcane commencing in two taluks and concluding in one taluk and transplantation of paddy commencing in one taluk. Agricultural operations backward when compared with those of a normal year. Standing crops thriving. Harvested gingelly, chillies, cotton, greengram, ragi, sugarcane; outturn fair. Pasture sufficient. Fodder available. Condition of cattle generally good. Employment available. Grain stocks generally insufficient. Prospects uncertain.

GODAVARI.

Water supply insufficient in three taluks and five divisions. Godavari 0·7 feet below anicut. Ploughing; transplantation of sugarcane and weeding proceeding in parts. Agricultural operations poor except in delta. Standing crops fair. Harvested chillies, gingelly; outturn fair; sugarcane, tobacco, ragi; fair to normal. Pasture sufficient except in three taluks and one division; fodder available except in three divisions and parts of one taluk. Condition of cattle indifferent. Employment generally available. Grain-stocks sufficient. Prospects generally poor.

KISTNA.

Water-supply sufficient except in parts of two taluks and one division. Kistna 1·75 feet below anicut. Manuring; planting of sugarcane commenced. Standing crops fair. Harvested sugarcane, gingelly, tobacco, chillies; outturn fair. Pasture generally scarce. Fodder available except in parts of one taluk. Condition of cattle generally good. Employment available except in parts of two taluks. Grain-stocks generally sufficient except in parts. Prospects fair.

GUNTUR.

Water-supply sufficient except in parts of three taluks. Transplantation of second crop paddy under tanks in progress in one taluk. Standing crops fair. Harvested cotton, ragi, indigo, cumbu, tobacco, chillies, redgram; outturn fair. Pasture scanty except in three taluks. Fodder available except in parts of one taluk. Condition of cattle generally good, but foot-and-mouth disease prevails in parts of two taluks. Employment adequate. Grain-stocks sufficient except in two taluks. Prospects uncertain and discouraging.

KURNOOL.

Water-supply generally insufficient. Height of water in Tungabhadra not reported. Agricultural operations nil. Standing crops fair. Harvested cotton, ragi, cumbu poor to normal. Pasture nil in five taluks and insufficient elsewhere. Fodder generally available except in parts of one taluk. Condition of cattle generally good, but rinderpest prevails in five villages. Employment generally available. Grain-stocks generally sufficient. Prospects fair.

BANGANAPALLE.

Water-supply sufficient. Agricultural operations nil. Standing crops good. Pasture sufficient. Fodder getting scarce. Condition of cattle good. Employment available. Grain-stocks sufficient. Prospects fair.

BELLARY.

Water-supply insufficient in four taluks. Ploughing; sowing of second crop paddy and planting of sugarcane and weeding of paddy proceeding in parts. Standing crops fair. Harvested sugarcane and cotton; outturn fair. Pasture scarce. Fodder available but insufficient in one taluk. Condition of cattle generally good, but rinderpest prevails in parts of one taluk. Employment available except in parts of one taluk. Grain-stocks sufficient except in two taluks. Prospects fair except in parts of two taluks.

SANDUR.

Water-supply not reported. Weeding of betel proceeding. Standing crops good. Pasture nil. Fodder available. Condition of cattle good. Employment available. Grain-stocks sufficient. Prospects fair.

ANANTAPUR.

Water-supply insufficient except in parts of four taluks. Ploughing; sowing of paddy under wells and tanks proceeding and planting of sugarcane proceeding or concluding in parts. Standing crops poor to fair. Harvested ragi; cutturu fair; paddy, sugarcane, cholam, wheat, cotton and crops poor to fair. Harvested ragi; cutturu fair; paddy, sugarcane, cholam, wheat, cotton and turmeric, bad to fair; horsegram, castor and bengalgram, poor. Pasture scanty; fodder available. Condition of cattle generally good, but disease (unspecified) prevails in parts of three taluks. Employment generally available. Grain-stocks sufficient. Prospects not bad.

CUDDAPAH.

Water-supply generally insufficient except under wells. Ploughing; sowing of paddy, indigo, gingelly and cholam under wells and tanks and weeding of paddy proceeding in parts. Standing crops generally fair but paddy withering in parts of one taluk for want of water in tanks. Harvested paddy, ragi, cholam, gingelly, tobacco, turmeric, castor, sugarcane and horsegram; cutturu fair. Pasture generally scanty; fodder available. Condition of cattle generally good. Employment available. Grain-stocks generally sufficient. Prospects generally fair.

NELLORE.

Water-supply generally sufficient. No flow over the Nellore and Sangam anicuts. Supply at the Sangam anicut and the Kanigiri reservoir adequate. Nellore amout insufficient. Ploughing; sowing of paddy, cholam and cumbu under wells and tanks and weeding proceeding in parts. Standing crops fair to good. Harvested paddy and ragi; cutturu fair to normal; cholam, bad to normal; cotton and oil seeds, bad to fair. Pasture sufficient; fodder generally available. Condition of cattle generally good but foot and-mouth disease prevails in one village. Employment available. Grain-stocks generally sufficient. Prospects good.

CHINGLEPUT.

Water-supply sufficient. Ploughing; sowing of paddy and transplantation and weeding of paddy and ragi proceeding in parts. Agricultural operations backward owing to lateness of rains. Standing crop generally fair but withering in three taluks for want of water. Harvested paddy and ragi; cutturu fair. Pasture sufficient; fodder available except in parts of one taluk. Condition of cattle generally good. Employment available. Grain-stocks sufficient but ragi not available in the markets at three stations. Prospects generally fair; rain wanted for ripening the crops in four taluks.

MADRAS.

Grain-stocks—rice sufficient but ragi insufficient. Employment available.

SOUTH ARCOT.

Water-supply insufficient. Ploughing and manuring; sowing of groundnut, paddy, ragi and gingelly under wells and transplantation of paddy and ragi, and weeding of ragi, groundnut and paddy proceeding in parts. Agricultural operations very backward as compared with a normal year. Standing crops fair but paddy withering in one taluk and shavi in parts of two others. Harvested paddy and sugarcane; cutturu poor to normal; ragi, gingelly and groundnut fair to normal. Pasture sufficient except in parts of three taluks; fodder available except in parts of one taluk. Condition of cattle generally good, but rinderpest prevails in parts of three taluks. Employment available. Grain-stocks sufficient except in two taluks and in parts of another. Prospects generally fair.

CHITTOOR.

Water-supply insufficient except in two divisions. Ploughing; sowing of cholam, planting of sugarcane, weeding and transplanting of ragi, paddy, chillies and tobacco proceeding or concluding in parts. Standing crops fair to good but withering in parts of one taluk. Harvested paddy, ragi, sugarcane and cholam; cutturu poor to normal. Pasture and fodder scanty except in parts. Condition of cattle fair to good but rinderpest prevails in parts of two taluks. Employment available except in two taluks. Grain-stocks sufficient except in two taluks. Prospects bad in the western half of the district and generally fair elsewhere.

NORTH ARCOT.

Water-supply insufficient. Ploughing; sowing of cholam and gingelly under wells as second crop and transplantation of paddy and ragi in wet lands under wells proceeding in parts. Standing crops generally fair. Harvested paddy and sugarcane; cutturu fair; ragi and cholam poor; castor bad. Pasture and fodder scanty. Condition of cattle generally fair except in parts of one taluk where anthrax prevails. Employment available. Grain-stocks generally sufficient in a few taluks and insufficient in others. Prospects not hopeful.

SALEM.

Water-supply insufficient. Sowing of cholam, cotton and transplantation of paddy and ragi under wells proceeding. Standing crops fair. Harvested ragi, cholam, cotton and tobacco; cutturu fair. Pasture scanty; fodder available. Condition of cattle generally fair, but famished in one taluk. Employment generally available. Grain-stocks generally sufficient. Prospects not improved; rain wanted.

COIMBATORE.

Water-supply generally insufficient except in parts. Two feet of water in the Cauvery at Erode. Ploughing; sowing of cholam in garden lands and transplantation of paddy in wet lands proceeding in parts. Standing crops generally fair to good but castors and cotton require rain in parts. Harvested ragi, turmeric and plantains; cutturu normal; tobacco, sugarcane and varagu, fair to normal; cotton, chillies and paddy, poor to normal. Pasture scanty except in parts; fodder available. Condition of cattle generally good. Employment available. Grain-stocks sufficient except in four taluks. Prospects normal.

TRICHINOPOLY.

Water-supply sufficient except in parts of four taluks. No flow over the Grand Anicut. Sowing of cholam and gingelly under river channels and wells proceeding in parts. Standing crops fair. Harvested paddy, ragi, cholam, cumbu, varagu, cotton, gingelly, sugarcane and tobacco; cutturu fair to normal. Pasture sufficient except in parts of four taluks; fodder available. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects not reported.

TANJORE.

Water-supply bad in four taluks and indifferent elsewhere. Height of water over the crest of the northern and southern branches of the lower anicut 0·6 foot and nil respectively. Sowing of tobacco, sugarcane and maize and transplantation of paddy and ragi proceeding in parts. Transplantation late and slow. Standing crops generally fair, but paddy suffering from want of water in parts of one taluk. Harvested gingelly, maize, ragi and paddy; cutturu generally fair.

Pasture sufficient; fodder available. Condition of cattle generally good, but rinderpest prevails in one taluk. Employment generally available. Grain-stocks generally sufficient. Prospects not very encouraging in parts.

PUDUKKOTTAI.

Water-supply insufficient. Sowing of cholam and ragi proceeding in parts. Standing crops withering except in parts. Harvested paddy; outturn poor. Pasture nil, fodder scarce. Condition of cattle good. Employment available. Grain-stocks sufficient. Prospects poor.

MADURA.

Water-supply insufficient except in parts of three taluks and two divisions. Ploughing; sowing of cholam on dry lands under wells in parts of one taluk and on garden lands in parts of another proceeding; and transplantation of cholam and paddy and weeding of cotton, cholam and ragi in progress in parts. Standing crops fair, but require rain; cotton in one taluk suffer from want of rain. Harvested paddy and ragi; outturn fair. Pasture sufficient except in two taluks; fodder available. Condition of cattle generally good. Employment available. Grain-stocks generally sufficient except in parts. Prospects fair.

RAMNAD.

Water-supply insufficient except in parts. Ploughing; sowing of paddy, cotton and gingelly under wells and transplantation of paddy proceeding. Standing crops generally fair but paddy withering in parts of two divisions. Harvested paddy, ragi, kambu, kasani, sugarcane, chillies, gingelly, and cotton; outturn poor to fair. Pasture sufficient except in one taluk; fodder available. Condition of cattle generally good, but rinderpest prevails in parts of one taluk. Employment available. Grain-stocks generally insufficient. Prospects fair.

TINNEVELLY.

Water-supply sufficient except in parts of four taluks. No flow over Srivaikuntam anicut. Discharge adequate. Ploughing and transplantation of second crop paddy proceeding in parts of one taluk. Agricultural operations are below normal except in two taluks. Standing crops good. Harvested paddy; outturn fair. Pasture sufficient and fodder available. Condition of cattle generally good. Employment available. Grain-stocks sufficient except in one taluk. Prospects fair.

MALABAR.

Water-supply sufficient except in one taluk. Ploughing, sowing of first crop commenced in four taluks. Pasture sufficient. Fodder available. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects fair.

SOUTH KANARA.

Water-supply sufficient except in one taluk and three divisions. Ploughing, sowing of seedlings for first rice crop in progress in parts. Standing crops fair, but require water in parts of one taluk. Harvested second rice crop; outturn not reported. Pasture scanty in two taluks and one division; fodder available. Condition of cattle generally good. Employment generally available. Grain-stocks sufficient. Prospects fair.

TRAVANCORE.

Water-supply and pasturage sufficient. Harvests over. Condition of cattle good.

COCHIN.

Water-supply sufficient. Standing crops fair. Pasture and fodder sufficient. Condition of cattle good.

THE NILGIRIS.

Water-supply sufficient. Pruning and manuring proceeding. Standing crops fair. Harvested tea and coffee, outturn fair. Pasture sufficient; fodder available. Condition of cattle fair, but rinderpest prevails in two divisions. Employment available. Grain-stocks sufficient. Prospects fair.

SEASON TELEGRAM TO THE GOVERNMENT OF INDIA, REVENUE AND AGRICULTURAL DEPARTMENT, SIMLA.

Week ending 19th April 1919.—Rainfall good Anantapur, light Vizagapatam Agency, Kurnool, Bangampalle, Bellary, South Arcot, Salem, Coimbatore, South except Pudukkottai, Malabar, Travancore and the Hills, nil elsewhere. Standing crops fair generally, but withering in limited areas in Cuddapah, Chingleput, South Arcot, Chittoor, Tanjore, Madura and Ramnad. Harvests of paddy, sugarcane and dry crops limited; outturn sometimes fair, but poor in parts of nine districts. Late sowings of paddy and dry crops proceeding under wells and tanks to a small extent. Condition of cattle good generally. Water insufficient except in Nellore, Chingleput and the Nilgiris. Pasture sufficient except in parts of seventeen districts. Fodder insufficient in parts of nine districts. Prices fairly steady. Prospects fair generally, but bad in parts of Vizagapatam, Godavari, Guntur, Bellary, Chittoor, North Arcot and Salem. Numbers on test works in Kistna for week ending twelfth instant 1,814; gratuitous relief 65.

Special report for Ganjam.—Relief works eleven Goomsur, nine Udayagiri in progress. Khonds and Panos mostly affected. People resorting freely to works. No marked foreign influx. Condition of people generally fair. Public health fair, though smallpox and cholera prevail in parts. Relief measures adequate. Distribution of cloths provided by private subscriptions. Suspensions and remissions of revenue being granted and State loans advanced. Price of rice Goomsur 4·3 seers, Udayagiri 5·6 seers. Numbers on works 6,617, gratuitous relief 23,973; total 35,590. Revised figures promised.

BOARD OF REVENUE
(R.S., SUR., L. RDS. & AGRI.),
MADRAS, *22nd April 1919.*

P. NARAYANA MENON,
Acting Secretary.

RAINFALL AND PRICES OF THE STAPLE FOOD-GRAINS FOR THE WEEK ENDING 19TH APRIL, 1919.

Circle		Rainfall in inches.				Prices in Seers (or as noted) per Rupee.											
		In the week.		Up to the end of the week from 1st April.		Rice.			Ragi.			Cholam.			Cumbu.		
		1919.	Average of 25 years ending 1915.	1919.	Average of 25 years ending 1915.	Average for April.*	Last week.	This week.	Average for April.*	Last week.	This week.	Average for April.*	Last week.	This week.	Average for April.*	Last week.	This week.
Circars	Ganjam	..	0·6	0·6	0·4	9·5	4·6	4·4	17·1	8·6	8·6	..	..	..	..	..	..
	Vizagapatam (A. L.)	0·1	0·2	0·2	0·5	9·0	5·0	4·9	16·4	9·0	8·7	..	7·9	8·0	10·0	8·1	7·8
		..	0·2	0·1	0·4												
	Godavari	..	0·1	0·2	0·2	9·6	6·0	5·0	16·4	8·8	8·7	15·4	7·6	7·5	..	8·3	8·0
	Kistna	..	0·1	..	0·3	9·1	6·8	6·7	15·2	8·8	8·9	13·7	(a) 7·6	7·6	..	8·3	8·0
	Guntur	..	0·1	..	0·1	9·6	5·6	5·5	..	8·0	8·0	14·8	8·0	8·4	13·0	8·7	8·8
Deccan	Kurnool	0·3	0·1	0·6	0·2	8·0	4·0	4·6	..	7·6	7·6	16·1	8·7	8·5	14·3	8·3	8·3
	Bangalore	0·4	† 0·1	0·4	† 0·2	..	5·0	5·0	..	..	..	..	7·0	7·0	..	7·0	7·0
	Bellary	0·3	0·4	0·5	0·3	7·9	4·3	4·3	..	9·0	8·7	15·1	8·3	8·3	..	..	..
	Bander	..	† 0·1	..	0·2	..	4·6	4·5	..	..	..	..	6·6	6·8	..	7·6	7·8
	Anantapur	1·2	0·1	1·3	0·1	9·0	4·7	4·7	18·0	7·0	7·1	15·8	6·6	6·5	18·3	8·7	8·7
	Cuddapah	..	0·1	..	0·2	8·1	4·7	4·7	17·0	7·4	7·5	14·5	6·9	6·8	13·1	6·4	6·6
Carnatic	Nellore	..	0·1	..	0·2	10·1	6·2	5·6	16·6	7·2	7·4	13·9	8·4	8·2	14·2	8·3	8·2
	Chingleput	..	0·1	..	0·1	9·0	6·0	5·4	12·4	8·0	8·0	..	..	..	..	..	..
	Madras	..	0·1	..	0·3	7·7	4·6	4·3	13·3	8·8	8·2	..	..	..	..	..	..
	South Arcot	0·1	0·1	0·6	0·2	8·2	4·8	4·8	13·6	8·4	8·6	..	..	..	12·3	5·4	5·4
Central	Chittoor	..	0·1	..	0·2	9·4	5·1	5·2	16·8	8·2	8·2	..	..	..	14·6	6·6	6·1
	North Arcot	..	0·1	..	0·3	9·3	4·6	4·7	16·0	(a) 8·5	8·3	..	..	..	13·2	(a) 5·6	5·6
	Salem	0·3	0·3	0·3	0·4	8·3	4·5	4·6	15·8	8·1	8·2	13·2	6·3	5·9	18·2	6·6	6·2
	Coimbatore	0·6	0·5	0·4	0·7	7·6	4·4	4·4	14·6	8·0	8·4	10·7	6·4	6·4	12·6	8·5	8·7
	Trichinopoly	..	0·2	0·1	0·3	8·4	4·9	4·3	15·5	7·6	7·4	13·3	7·3	7·5	13·8	6·8	6·8
South	Tanjore	0·3	0·2	0·3	0·3	8·6	4·6	4·8	14·4	8·3	8·4	..	..	..	..	6·5	6·6
	Pudukkottai	..	0·1	..	0·2	..	4·6	4·6	..	7·2	7·5	..	7·2	7·0	..	7·0	7·0
	Madura	0·1	0·4	0·5	0·9	8·7	(a) 4·4	4·5	15·0	(a) 8·6	8·6	12·6	6·8	7·0	11·9	6·7	6·7
	Ramnad	0·1	0·3	0·1	0·7	8·6	4·6	4·6	14·4	(a) 8·1	8·0	15·6	7·0	6·6	12·3	6·8	6·4
	Tinnevelly	0·1	0·6	0·4	0·6	8·0	4·9	4·9	14·8	7·4	7·2	13·0	8·2	8·1	12·1	7·2	7·0
West Coast	Malabar	0·1	0·8	0·1	2·2	6·4	4·7	4·7	..	..	..	..	7·	..	..	..	..
	South Kanara	..	0·3	..	0·4	9·4	6·0	6·0	..	..	..	..	..	..	..	..	..
	Travancore	0·2	0·1	0·2	1·6	..	5·6	5·8	..	11·4	11·6	..	..	..	..	..	..
	Cochin	..	† 0·7	..	†1·0	..	4·8	4·7	..	..	..	..	..	..	..	..	..
Hills	The Nilgiris	0·8	0·7	0·8	1·2	7·8	4·2	4·7	..	5·7	6·3	..	..	..	..	..	..

A = Agency; L = Laccadives.

* Average of the 13 years ending 1917-18

† Average of 13 years.

(a) Revised figures.

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ഫോർട്ട് സെൻറ് ജോർജ് ഗസറ്റ്

III-ാം ഭാഗത്തോടുചേർന്ന സപ്ലിമെൻറ്

SUPPLEMENT TO PART III OF THE FORT ST. GEORGE GAZETTE,

APRIL 22, 1919.

നമ്പർ 8 (1).] തിരുവല്ല തെക്കുംഭാഗം, 1919 ഏപ്രിൽ 19-ാം തീയതി. [വില, 6 പൈസ

ഇന്ത്യാ ഗവൺമെണ്ട് ബിൽ.

BILL OF THE GOVERNMENT OF INDIA.

ഇന്ത്യൻ നിയമനിർമ്മാണ സഭയിൽ കൊണ്ടുവന്ന ബില്ലുകളും സെലക്ട് കമ്മിറ്റികൾ ആലോചന നടത്തിയതിനെ സംബന്ധിച്ചുള്ള റിപ്പോർട്ടുകളും 21-ാം മാർച്ച് 1919 പ്രസിദ്ധപ്പെടുത്തിയ ബില്ലുകളും.

ഇന്ത്യാ ഗവൺമെണ്ട്.

നിയമനിർമ്മാണ വിഭാഗത്തിന്.

ഇന്ത്യൻ ശിക്ഷാനിയമവും ക്രിമിനൽ നടപടി നിയമവും ഭേദപ്പെടുത്തുന്നതിനു എഴുതി ചെയ്യുന്നതായ ബില്ലിന്മേൽ സെലക്ട് കമ്മിറ്റിക്കാരുടെ താഴെക്കാണുന്ന റിപ്പോർട്ട് 1919 മാർച്ച് 8-ാം തീയതി ഇന്ത്യൻ നിയമനിർമ്മാണ സഭയിൽ സമർപ്പിച്ചിരിക്കുന്നു :—

ഇന്ത്യൻ ശിക്ഷാ നിയമത്തെയും 1898 ലെ ക്രിമിനൽ നടപടി നിയമത്തെയും ഭേദപ്പെടുത്തുന്നതിനു എഴുതി ചെയ്യുന്നതായ ബില്ലിനെപ്പറ്റി ആലോചിപ്പാൻ എല്പിച്ചതായ സെലക്ട് കമ്മിറ്റിയിലെ മെമ്പർമാരായ താഴെ ഒപ്പിട്ട ഞങ്ങൾ ബില്ലിനെപ്പറ്റി ആലോചിച്ചു ഞങ്ങളുടെ തീരുമാനം അതോടുകൂടി ഞങ്ങൾ ഭേദപ്പെടുത്തിയ പ്രകാരമുള്ള ബില്ലും സമർപ്പിച്ചുകൊള്ളുന്നു.

2. ഞങ്ങളുടെ ആലോചനകൾ തുടങ്ങിയപ്പോൾ തന്നെ, കമ്മിറ്റിക്കാർ എഴുതിയുണ്ടാക്കുന്നതായ യാതൊരു റിപ്പോർട്ടിലും ഒപ്പിടുവാൻ താൻ ഉദ്ദേശിച്ചിട്ടില്ലെന്നു ക്രസ്തുവച്ചു കൊണ്ടു ബഹുമാനപ്പെട്ട മിസ്റ്റർ പട്ടേൽ ആലോചന പ്രവൃത്തികളിൽനിന്നു പിൻവാങ്ങി. കമ്മിറ്റി സഭയുടെ നൊമ്മത്തെ യോഗത്തിൽ ഹാജരായിരുന്ന ബഹുമാനപ്പെട്ട എം. എ. മുള്ള പണ്ഡിതനും ബഹുമാനപ്പെട്ട മിസ്റ്റർ ഖപാഡിയും രണ്ടാമത്തെ ദിവസം ഹാജരായില്ല.

3. ബില്ലിൽ ഞങ്ങൾ വരുത്തിയിരിക്കുന്നതായ ഭേദഗതികൾ താഴെ ചേർത്തിരിക്കുന്ന കുറിപ്പുകളിൽ വിവരമായി പ്രസ്താവിച്ചിരിക്കുന്നു.

4. ആലോചനക്കായി ഞങ്ങളെ എല്പിച്ചുതന്നതായ ബില്ലിലെ 2-ാം വകുപ്പനുസരിച്ചു ഒന്നാം ഉദ്ദേശം ഇന്ത്യൻശിക്ഷാനിയമത്തിൽ 124 B എന്ന ഒരു പുതിയ വകുപ്പ് ചേർക്കണമെന്നായിരുന്നു. 1915 ലെ കൂടിച്ചേർക്കപ്പെട്ട ഇന്ത്യാസംരക്ഷണചട്ടങ്ങളിൽ

25 A-ാം വകുപ്പായിത്തന്നെ ഒരുയർന്നിസ്ഥാനം 1918 സപ്തംബർ 25-ാം തീയതിയിലുള്ള ഒരു ചട്ടം നടപ്പിലുണ്ടായിരുന്നുവെങ്കിലും ഒരുയർന്ന ദർജ്ജയായിട്ടെ ഉപയോഗിച്ചിരിക്കുന്നുള്ളൂ എന്നു ഞങ്ങൾ അറിയുന്നു; അന്നേദ്ദിവസത്തിനായ അദ്ദേഹത്തെ ഇതിനുപുറമെ ഒരുയർന്ന ദർജ്ജയിലേക്കു ശുപാർശചെയ്തിരുന്നതായും, ബില്ലിന്റെ ഉപയോഗത്തിനു വിധേയമായ ദോക്ഷമെന്നും വരാതെ ഈ ചെലവു നിങ്ങിക്കിട്ടുകയില്ലെന്നുള്ള ഭയത്തിനാലാണ് ഒരുയർന്ന നിയമനം നിങ്ങിക്കിട്ടുകയും തല്ക്കാലത്തേക്കുള്ള ദേശത്തിലായി 7-ാം ഖണ്ഡവും ബില്ലിലെ പട്ടികയും വിട്ടുകളകയും 3 മുതൽ 6 വരെയുള്ള ഖണ്ഡങ്ങളെ രണ്ടാമതും നമ്പർ ചെയ്യുകയും ചെയ്തിരിക്കുന്നു.

5. ബില്ലിലെ 3-ാം ഖണ്ഡം ഞങ്ങൾ ദേഭപ്പെടുത്തിയിട്ടില്ല. ഒരുയർന്ന ഉദ്യോഗം 2-ാം ഖണ്ഡമായിരിക്കുന്നു. 1898 ലെ ക്രിമിനൽ നടപടി നിയമത്തിൽ 196 B എന്ന പുതിയ വകുപ്പിനായി എഴുതിച്ചേർക്കുവാൻ നിർദ്ദേശിച്ച പ്രാഥമികാന്വേഷണം ഒഴിവാക്കിയതിനെയോ ഒരു ഡെപ്യൂട്ടി സൂപ്രണ്ടിന്റെ നിലയിൽ താണതല്ലാത്ത നിലയിലുള്ള ഒരു പൊലീസ് ഉദ്യോഗസ്ഥനോ നടത്തണമെന്നോ ഞങ്ങൾ അഭിപ്രായപ്പെടുന്നില്ല. എഴുതിച്ചേർക്കുവാൻ ഒരു നിർദ്ദേശിച്ചിരിക്കുന്ന വകുപ്പിൽ താഴെ മറ്റു ദേഭപ്പെടുത്തിയാൽ ആ വകുപ്പിനാൽ നല്കപ്പെട്ട അധികാരം വേണ്ടതിലധികമായി ചുരുങ്ങിപ്പോകുമെന്നു ഞങ്ങൾ വിചാരിക്കുകയും ഒരുയർന്നതായ മറ്റൊരു ദേഭപ്പെടുത്തലും ഞങ്ങൾ വരുത്താതെ വിടുകയും ചെയ്തിരിക്കുന്നു.

6. 4-ാം ഖണ്ഡം (ഇപ്പോഴത്തെ 3-ാം ഖണ്ഡം) 1898 ലെ ക്രിമിനൽ നടപടി നിയമത്തിലെ 343-ാം വകുപ്പിൽ ചേർക്കുവാൻ ആലോചിച്ചിരിക്കുന്നവാക്കുകളിൽ "ശരിയായി അന്വേഷണമായ" എന്ന വാക്കുകൾക്കുപകരം "ശരിയായും ന്യായമായും അന്വേഷണമായ" എന്ന വാക്കുകൾ ഞങ്ങൾ ചേർത്തിരിക്കുന്നു. ഇങ്ങനെ ചേർത്തതിനുള്ള എന്തിനാണെന്നു താഴെ വിവരിക്കുന്നുണ്ട്.

7. 5-ാം ഖണ്ഡം (ഇപ്പോഴത്തെ 4-ാം ഖണ്ഡം). ഉമ്പിൽ ഒരു കറസ്ഥാപനം ഉണ്ടായതിനെ പറയിപ്പെടുത്തുകയും രാജദ്രോഹകരമായ ഒരു കറം സ്ഥാപിക്കപ്പെട്ട ഒരാളുടെ കൂടി സഹവാസം ചെയ്തതിനെപ്പറയിപ്പെടുത്തുകയും ഉള്ള തെളിവു കറകരമായ ഉദ്ദേശത്തെ അനുമിക്കുന്നതിലേക്കു മാത്രമേ കാര്യമുള്ളതായി വിചാരിക്കുവാൻ എന്നു സൂചിപ്പിക്കേണ്ടതുണ്ടെന്നു ഞങ്ങൾ കരുതുകയും അതിനുവേണ്ടി ഒരു ചെറുതായ ദേഭം വരുത്തുകയും ചെയ്തിരിക്കുന്നു. "കറത്തെപ്പറ്റിയുള്ള അറിവായ" സഹവാസം ചെയ്തതിനുള്ള തെളിവുമാത്രമേ എടുക്കാവു എന്നുള്ള റൌലറ് കമ്മിറ്റിക്കാരുടെ ശിപാർശിയെ നിറവേറ്റുവാൻ നോക്കുന്നതായ ഒരു ദേഭത്തെയുംകൂടി ഞങ്ങൾ (b) ഖണ്ഡത്തിൽ വരുത്തിയിട്ടുണ്ട്. 1898 ലെ ക്രിമിനൽ നടപടിനിയമത്തിലെ 510-A എന്ന പുതുവകുപ്പിലെ ക്ലസ്സുത്താൽ വിസ്താരം തുടങ്ങുന്നതിനു മുമ്പായി എഴുതിക്കൊടുക്കുന്ന നോട്ടീസ് കൊടുക്കണമെന്നു ആ വകുപ്പിൽ പറഞ്ഞിരിക്കുന്നു. ഈ കുറ്റത്തിൽ ബിൽ റൌലറ് കമ്മിറ്റിക്കാരുടെ ശിപാർശിയോടു യോജിക്കുന്നില്ല. അതുകൊണ്ട് "വിസ്താരം തുടങ്ങുന്നതിനു മുമ്പായി" എന്ന വാക്കുകൾക്കു പകരം "അങ്ങനെയുള്ള തെളിവുകൊടുക്കുന്നതിനു മുമ്പായി" എന്നവാക്കുകൾ ഞങ്ങൾ ചേർത്തിരിക്കുന്നു.

8. 6-ാം ഖണ്ഡം (ഇപ്പോഴത്തെ 5-ാം ഖണ്ഡം). എഴുതിച്ചേർക്കുവാൻ ആലോചിച്ച 565-A (1) എന്ന വകുപ്പിലെ അവസാനത്തെ കറെ വരികളുടെ സ്ഥാനത്തിൽ ഞങ്ങൾ

ദേശം ചേരുന്നതിനിരിക്കുന്നു. (4)-ാം ഉപവകുപ്പ് (2) ഖണ്ഡമനുസരിച്ചുള്ള അനുവൃദ്ധമായ പ്രാപ്തിയുള്ളതായി തോന്നുകയാൽ ഭരണിന്റെ അനുസരിച്ച് ചില വാക്കുകൾ ഞങ്ങൾ നീക്കിക്കളഞ്ഞിരിക്കുന്നു.

9. ബില്ലിൽ ഞങ്ങൾ വരുത്തിയ ഭേദഗതികൊണ്ടു അതിലെ നിബന്ധനകൾക്കു കാര്യമായ വ്യത്യാസം വന്നിട്ടുണ്ടെന്നു ഞങ്ങൾ വിചാരിക്കുന്നില്ല. എങ്കിലും ക്രിമിനൽ നിയമത്തിൽ സ്ഥിരമായി ചിലതു ചേർക്കുകയും സ്ഥിരമായി ചില ഭേദങ്ങൾ വരുത്തുകയും ചെയ്യുന്നതാണു ബില്ലിന്റെ ഉദ്ദേശമെന്നും ഈ ഭേദങ്ങൾപോലും അടിയന്തരമായ കാര്യങ്ങളല്ലെന്നും ഉള്ള വസ്തുത കണക്കായാൽ ഭേദപ്പെടുത്തിയവിധത്തിൽ ബിൽ നടപ്പാക്കുന്നതിനു പ്രസിദ്ധപ്പെടുത്തേണ്ടതാണെന്നു ഞങ്ങൾ വിചാരിക്കുന്നു.

10. കല്പിച്ചുവിധം പ്രസിദ്ധപ്പെടുത്തിയതു താഴെപറയുന്നപ്രകാരമാണ്:—

ഇംഗ്ലീഷിൽ.

തലക്കെട്ട്,	തീയതി.
ഇന്ത്യാ ഗസറ്റ്	1919 ജനുവരി 18-ാം തീയതി.
ഫോർട്ട് സെൻറ് ജോർജ് ഗസറ്റ് ...	1919 ജനുവരി 28-ാം തീയതി.
ബോംബെ ഗവർമെന്റ് ഗസറ്റ് ...	1919 ജനുവരി 30-ാം തീയതി.
കൽക്കട്ടാ ഗസറ്റ് ...	1919 ജനുവരി 23-ാം തീയതി.
യുണൈറ്റഡ് പ്രൊവിൻസസ് ഗസറ്റ്.	1919 ജനുവരി 25-ാം തീയതി.
പഞ്ചാബ് ഗവർമെന്റ് ഗസറ്റ് ...	1919 ജനുവരി 24-ാം തീയതി.
ബർമ്മാ ഗസറ്റ്	1919 ഫിബ്രുവരി 1-ാം തീയതി.
ബിഹാർ ആൻഡ് ഒറിസ്സാ ഗസറ്റ് ...	1919 ജനുവരി 29-ാം തീയതി.
സെൻട്രൽ പ്രൊവിൻസസ് ഗസറ്റ് ...	1919 ജനുവരി 25-ാം തീയതി.
ആസ്സാം ഗസറ്റ്	1919 ജനുവരി 23-ാം തീയതി.
കൂർഗ് ഡിസ്ട്രിക്ട് ഗസറ്റ്	1919 ഫിബ്രുവരി 1-ാം തീയതി.
സിന്ധ് ഒഫിഷ്യൽ ഗസറ്റ്	1919 ജനുവരി 30-ാം തീയതി.
നോർത്ത് വെസ്റ്റ് ഫ്രോണ്ടിയർ പ്രൊവിൻസ് ഗസറ്റ്.	1919 ജനുവരി 24-ാം തീയതി.

ഡബ്ലു. എച്ച്. വിൻസൻറ്.
ജി. ആർ. ലോണ്ട്സ്.
എം. ഷാഫി.
വി. ശ്രീനിവാസൻ.
സയ്യദ് നബാബ് ആലി.
സി. എ. കിൻ ഹെയ്ഡ്.
എസ്. എൻ. ബാനർജി.
പി. എം. ചാഗൻ.
കെ. എച്ച്. ഖുസ്രു.
ടി. എമ്പ്സൻ.
പിയേഴ്സ് ഗ്ലർ.
എച്ച്. ഗ്രോഷ്കിയ സ്മിത്ത്.

1919 മാർച്ച് 8-ാം തീയതി.

* മാതൃ അക്ഷരിച്ചുള്ള വ്യത്യസ്തരിപ്രായത്തെ കാണിക്കുന്ന പ്രസ്താവനയോടുകൂടെ.

"വ്യത്യസ്താഭിപ്രായത്തെ കാണിക്കുന്ന പ്രസ്താവം.

രാജദ്രോഹകരമായ വേലകൾ ചില സംഗതികളിൽ കൈവശപ്പെടുത്തുവാൻ ഇന്ത്യൻ ശിക്ഷാനിയമപ്രകാരം ഒരു കുറ്റമാക്കിത്തീർത്തുന്ന മൂന്നിലൊന്നു 2-ാം വകുപ്പും എടുത്തു കളഞ്ഞതിനോടുകൂടി ബില്ലിന്റെ അധികം ആക്ഷേപകരമായ സ്വഭാവം മാറിയിരിക്കുന്നുവെന്നു ഞങ്ങൾ സമ്മതിക്കുന്നു. ശേഷമുള്ള വകുപ്പുകളിൽ കൂടിനിൽക്കാൻ പാടുള്ളതിനു

ദേശത്തുള്ള കുറ്റകൃത്യ ബില്ല് നന്നായുകയാണ് ചെയ്തിട്ടുള്ളതെന്നും ഞങ്ങൾ സമ്മതിക്കുന്നു. ദേശപ്പെടുത്തിയിരിക്കുന്ന ബില്ല് വീണ്ടും കൂടുതലായി ഭേദഗതിചെയ്യണമെന്നുള്ള ഞങ്ങളുടെ അഭിപ്രായം സമർത്ഥിച്ചുകഴിഞ്ഞശേഷം ബില്ലിന്റെ അടിസ്ഥാനമായ പ്രമാണങ്ങളെ കുറിച്ചു ഇപ്പോഴും നിലനിന്നുപോരുന്ന ഞങ്ങളുടെ ആക്ഷേപങ്ങളെ ചുരുക്കത്തിൽ ഞങ്ങൾ ആവർത്തിച്ചു പറയേണ്ട ആവശ്യമില്ല. ഇവയെ തക്ക സമയത്തു മനസ്സിലാക്കുവാനുള്ള അവകാശം ഞങ്ങൾ വിട്ടുകൊടുക്കാതെ തന്നെ, ഇപ്പോഴത്തെ 2-ാം ഷെഡ്യൂളിൽ എഴുതിച്ചേർപ്പാൻ വിചാരിച്ചിരിക്കുന്ന പ്രധാന ഭേദഗതികളെ മിസ്റ്റർ തോണ്ടനെപ്പോലെ ആദ്യത്തിന്റെ നിയോഗപ്രകാരം ഒരു ഡെപ്യൂട്ടി സൂപ്രണ്ടെന്റിന്റെ നിലയിൽ തന്നെപ്പോലെ തന്നെ നിലയിലുള്ള ഒരു പൊലീസ് ഉദ്യോഗസ്ഥനെ നടത്തേണ്ടതാണെന്നുള്ള ഞങ്ങളുടെ കുലീനനപുച്ഛമായ അഭിപ്രായം ഞങ്ങൾ പ്രസ്താവിച്ചുകൊള്ളുന്നു. ഇതിനുപുറമെ നിയമിപ്പാൻ വിചാരിക്കുന്ന 565-A എന്ന വകുപ്പു അനാവശ്യമാണെന്നും ഞങ്ങൾ അഭിപ്രായപ്പെടുകയും അതു എടുത്തുകളയണമെന്നു ശിപാർശ ചെയ്കയും ചെയ്യുന്നു. എങ്കിലുമായാലും ഇന്ത്യൻ ശിക്ഷാനിയമത്തിലെ 124 A എന്ന വകുപ്പിനാൽ കടന്നു സ്ഥാപനമായ അടുക്കളെ അതിന്റെ പ്രാപ്തിയിലധികമായ ഒഴിവാക്കേണ്ടതാണ്. ദേശപ്പെടുത്തിയിരിക്കുന്നതുമായ ബില്ലിനേക്കാൾ ഹൈക്കോടതിയുടെ അഭിപ്രായം ചോദിക്കേണ്ടതാണെന്നു.

സുരേന്ദ്രനാഥ് ബാനർജി.
വി. എസ്സ്. ശ്രീനിവാസൻ.
എം. മുഹമ്മദ് സാഹിബ്.

1918, ഡിസ്. 7-ാം.

[ഈവണ്ണം കിംസ്സിൽ ഈ വകയായ മെമ്പർ കമ്മിറ്റിയിൽ അഭിപ്രായപ്പെട്ട പ്രകാരത്തിലുള്ള ബിൽ.]

BILL No. 1 of 1919.

1919 ലെ 1 - ാം നമ്പർ ബിൽ.

A BILL TO PROVIDE FOR THE AMENDMENT OF THE INDIAN PENAL CODE AND THE CODE OF CRIMINAL PROCEDURE, 1898.

[*As amended by the Select Committee.*]

ഇന്ത്യൻ ശിക്ഷാനിയമത്തെയും 1898 ലെ ക്രിമിനൽ നടവടി നിയമത്തെയും ഭേദപ്പെടുത്തുവാൻ ഏർപ്പാടു ചെയ്യുന്ന ഒരു ബിൽ.

[സെലക്ട് കമ്മിറ്റിയാൽ ഭേദപ്പെടുത്തിയ പ്രകാരത്തിലുള്ള]

നാട്ടുകാരിന്റെ ജനപരിഷ്കരമായ ചില പ്രവൃത്തികളുടെ കാര്യത്തിൽ ഈടിക്കം ഭാരിക്കുന്നതായുള്ള വേണ്ടുന്ന ചെയ്യാൻ സാധിക്കുന്നതിലേക്കു ഇന്ത്യൻ ശിക്ഷാ നിയമത്തെയും 1898 ലെ ക്രിമിനൽ നടവടി നിയമത്തെയും ഭേദപ്പെടുത്തുന്നതു യുക്തമായിരിക്കയാൽ; ഇതിനാൽ താഴെ പറയുംപ്രകാരം നിയമിച്ചിരിക്കുന്നു:— 1910 ലെ 45. 1898 ലെ 5

ഭേദഗതിപ്പെടുത്തൽ.

1. ഈ ആക്ടിനു 191 ലെ ഇന്ത്യൻ ക്രിമിനൽ നിയമം (ഭേദപ്പെടുത്തുന്ന) ആക്ട് എന്നു പേർ പറയാം.

1898 ലെ 5-ാം ആക്ടിൽ 196-A എന്ന വകുപ്പു ചേർക്കൽ.

2. (ഇതിനു മേലുള്ള പ്രവൃത്ത നിയമം എന്നു പറയുന്നു) 1898 ലെ ക്രിമിനൽ നടവടി നിയമത്തിൽ 196 A എന്ന വകുപ്പിനു ശേഷം താഴെ പറയുന്ന വകുപ്പു ചേർക്കപ്പെടുന്നതായിരിക്കുന്നു:—

ചില യാതൊരിടത്ത് മാത്രം ഒന്നാക്കണം.

"196-B. 196 ആക്ടിൽ 196-A എന്ന വകുപ്പിൽ പ്രസ്താവിച്ച വല്ല കാര്യത്തിന്റെയും സംബന്ധത്തിൽ, ഈ വകുപ്പുകളിലൊ ആ നിയമത്തിൽ വേറെ വല്ല സ്ഥലത്തുമൊ എന്തൊന്നു അടങ്ങിയിരുന്നാലും കൂടി, ആ ഇവർസ്സുകൾക്കതിരു താഴെപ്പറയുന്ന നിലയിൽ

ഉദ്യോഗസ്ഥൻ ഒരു പോലീസ് ഉദ്യോഗസ്ഥനോടു തന്റെ പ്രദേശത്തു തിരച്ചിൽ നടത്തുവാൻ ഡിസ്ട്രിക്ട് മജിസ്ട്രേട്ടോ മറ്റു സംസ്ഥാന മജിസ്ട്രേട്ടോ ഏല്പിക്കുന്നതും ആ സംഗതിയിൽ ആ പോലീസ് ഉദ്യോഗസ്ഥനു 165 (3) ാം വകുപ്പിൽ പ്രസ്താവിച്ച അധികാരങ്ങളും ഉണ്ടായിരിക്കുന്നതുമാകുന്നു."

1898 ലെ 5-ാം ആക്ട് 343-ാം വകുപ്പു ഭേദപ്പെടുത്തൽ.

3. പ്രസ്തുത ആക്ടിലെ 343 - ാം വകുപ്പിലെ തന്മേൽ പറയുന്ന [വിവരണം] ചേർക്കപ്പെട്ടതായിരിക്കുന്നതും അതായതു :—

"[വിവരണം.]—കനകരായ ഹേതുക്കൾനിന്നു രക്ഷിക്കാം എന്നുള്ള വാശ്വത്തെ അങ്ങനെ രക്ഷ കൊടുക്കാമെന്നുള്ള വാശ്വത്തിനു ശരിയായും [ന്യായമായും] അനുബന്ധമായ വല്ല വാശ്വതവും കനം ചുമത്തപ്പെട്ട ആളോടു ചെയ്യുന്നതു ഈ വകുപ്പിന്റെ അർത്ഥത്തിൽ ഉൾപ്പെടുന്ന വിധം അയാളുടെ മേൽ സ്വാധീനശക്തി പ്രയോഗിക്കയാണെന്നു കരുതപ്പെടുന്നതല്ല.

[എന്നാൽ കനപ്പെടുത്തപ്പെട്ട ആളെ സാക്ഷിയായി വിസ്തരിക്കുന്നതിനു മുമ്പേ അങ്ങനെയുള്ള വല്ല വാശ്വത്തിന്റെയും നിബന്ധനകൾ വിചാരണ ചെയ്യുന്ന മജിസ്ട്രേട്ടിനോടോ ജഡ്ജിയോടോ മജിസ്ട്രേട്ടിനോടോ അറിയിച്ചിരിക്കേണം.

വിചാരണ ചെയ്യുന്ന മജിസ്ട്രേട്ടിനോടോ ജഡ്ജിയോടോ അങ്ങനെ അറിയിച്ചിട്ടുണ്ടെങ്കിൽ അങ്ങനെയുള്ള വാശ്വത്തത്തിലെ നിബന്ധനകളെ പ്രതിഭാഗത്തിനുള്ള തെളിവായി കൊള്ളണമെന്നു ന്യായാധിപൻ നടത്തുന്നതിൽ ആരോപ്യത്തെന്നു അഭിപ്രായത്തിനു തോന്നുന്നതു ഏതിനെ അതിനെയും തെളിവായി കൊള്ളാവുന്നതാണു]."

1898 ലെ 5-ാം ആക്ടിലെ 510-A എന്ന പുതിയകുപ്പു ചേർക്കൽ.

4. പ്രസ്തുത ആക്ടിലെ 510 - ാം വകുപ്പിനു തൊട്ടു താഴെ പറയുന്ന വകുപ്പു ചേർക്കപ്പെടും, അതായതു :—

1923 ലെ 18 - ാം ആക്ട് 6 - ാം വകുപ്പിനാൽ ഭേദഗതി ചെയ്യപ്പെട്ടതു.

"510-A. ഇന്ത്യൻ ശിക്ഷാനിയമം 6-ാം അദ്ധ്യായപ്രകാരമുള്ള ഒരു കനം വിസ്തരിക്കുമ്പോൾ [കനകരായ ഉദ്ദേശത്തെ തെളിയിക്കുന്നതിലേക്കു] താഴെ പറയുന്ന വാസ്തവങ്ങൾ കാട്ടി ബന്ധപ്പെട്ട സംഗതിക്കായിരിക്കേ, അതായതു :—

(a) കനം ചുമത്തപ്പെട്ട ആൾക്കെതിരെ ആ അദ്ധ്യായപ്രകാരമുള്ള ഒരു കനം മുമ്പൊരിക്കൽ സ്ഥാപിക്കപ്പെട്ടിട്ടുണ്ടു എന്നുള്ള ;

(b) അങ്ങനെയുള്ള ആരോപ്യം ആ അദ്ധ്യായപ്രകാരമുള്ള ഒരു കനം സ്ഥാപിക്കപ്പെട്ട വല്ല ആളോടുകൂടി [സഹവസിച്ചു ചെയ്യുന്നതു ആ അദ്ധ്യായപ്രകാരമുള്ള ഒരു കനം ചെയ്യാനുള്ള ഉദ്ദേശത്തിലേക്കാണെന്നു വിശ്വസിപ്പാൻ ന്യായമായ കാരണങ്ങളുണ്ടാകത്തക്ക വിധമായ അവസ്ഥകളിൽ] സഹവാസം ചെയ്തിരുന്നു എന്നുള്ള :

എന്നാൽ അങ്ങനെയുള്ള വാസ്തവങ്ങൾക്കു തെളിവു കൊടുത്തുവരുന്നതിനു ശ്രമിച്ചതായപ്പോൾ, തെളിയിപ്പാൻ പോകുന്ന കനസ്ഥാപനത്തെ കരുതിയോ സഹവാസത്തെക്കരുതിയോ ന്യായമായി കൊടുക്കേണ്ടുന്ന വിവരത്തോടുകൂടി, എഴുത്തിലായോ [ആ വിധം തെളിവു കൊടുക്കുന്നതിനു] എഴുതിവെപ്പാൻ പോലീസ് ഓഫീസർ കൊടുത്താലല്ലാതെ ഈ വകുപ്പിലെ നിബന്ധനകൾപ്രകാരം ഒരു വാസ്തവത്തിനും ഏതായാലും തെളിയിക്കുവാൻ പാടുള്ളതല്ല."

1898 ലെ 5-ാം ആക്ടിൽ 555-A എന്ന പുതിയകുപ്പു ചേർക്കൽ

5. പ്രസ്തുത നിയമത്തിലെ 555 - ാം വകുപ്പിനു തൊട്ടു താഴെ പറയുന്ന വകുപ്പു ചേർക്കപ്പെടും, അതായതു :—

1923 ലെ 18-ാം ആക്ടിന്റെ 6-ാം വകുപ്പിനാൽ ഭേദഗതി ചെയ്തതു.

"555-A. (1) ഇന്ത്യൻ ശിക്ഷാനിയമം 6 - ാം അദ്ധ്യായപ്രകാരം ശിക്ഷിക്കാവുന്ന കനം വല്ല ആളുടെ മേൽ സ്ഥാപനമായാൽ അങ്ങനെയുള്ള ആളുടെ മേൽ വിധി പറയുന്ന സമയം, കോടതിയുടെ യുക്തമെന്നു തോന്നുന്നുവെങ്കിൽ [ആ കൊല്ലം കഴിയാത്തതും ആ കല്പനയിൽ കാണിക്കാവുന്നതുമായ കാലത്തേക്കു പ്രസ്തുത

ഇപ്പോഴുള്ളതിനു മുമ്പോ ഇതിനു ശേഷമോ ഉള്ള ഏതു കാലത്തും താൻ ചെയ്യുകയോ, ചെയ്യാൻ ഉദ്ദേശിക്കയോ, ചെയ്യാൻ ശ്രമിക്കയോ, ചെയ്യാൻ കൂട്ടുകൂടുകയോ, ചെയ്യാൻ സഹായിക്കുകയോ ചെയ്തിട്ടുള്ള മറ്റുകാര്യങ്ങളും, മുൻപറഞ്ഞിട്ടുള്ളതിനു പുറമേ, തന്റെ വീട്ടിലെയും, തന്റെ ആഫീസിലെയും, തന്റെ ഭൂമിയിലെയും മറ്റുള്ളതിനെ ബാധിക്കുന്നതുമായ കാര്യങ്ങളും ചേർത്തിട്ടുള്ള ഒരു സത്യവാങ്മൂലം ഹാജരാക്കുന്നതിനു കല്പിക്കാം.

(2) ഒന്നാമത്തെ കോടതിയിൽ ഹൈക്കോടതി പുനരന്വേഷണം ചെയ്യാറുള്ള കാര്യങ്ങളിൻമേൽ തീർപ്പുകല്പിക്കുന്നതിനു ഈ അപ്പീൽ കേൾക്കുമ്പോൾ (1)-ാം ഉപവകുപ്പുപ്രകാരം ഒരു കല്പന കൊടുക്കാം.

(3) (1)-ാം ഉപവകുപ്പുപ്രകാരം കോടതി ഒരു കല്പന കൊടുക്കുന്നതായാൽ അതിനു പുറമെ, കല്പന കൂടാതെകണ്ടിട്ടു കൊടുത്തിരിക്കുന്നതിനോ ഒരു ആവശ്യത്തിനു മാത്രം തെളിവു കേൾക്കുന്നതിനോ വേണ്ടിയുള്ള അപേക്ഷ തള്ളിക്കളയുന്നതിനോ ഈ ഉത്തരവിനെ കൂടാതെ മറ്റൊരുത്തരവിനെയോ ഈ കാലം കഴിയുന്നതുവരെ തന്റെ വാസസ്ഥലമോ ഉപജീവനമാർഗ്ഗമോ ആയ മറ്റേ ഗവർണ്മെണ്ടിനെ ഒരു കാര്യത്തിനും സാധാരണയായി പ്രവൃത്തിക്കാമെന്നുള്ള കല്പനയാൽ തന്റെ ഗവർണ്മെണ്ടു നിയമിക്കാവുന്ന ഉദ്യോഗസ്ഥനെ അറിയിച്ചു കൊടുക്കേണമെന്നും കല്പിക്കാം.

(4) 3-ാം ഉപവകുപ്പിലെ നിബന്ധനകൾപ്രകാരം തന്റെ വാസസ്ഥലമോ ഉപജീവനമാർഗ്ഗമോ തന്നെ വിട്ടതിന്റെ ശേഷം അറിയിച്ചുകൊടുപ്പാൻ വല്ല ആളും ബാദ്ധ്യസ്ഥനായിരുന്നാൽ മറ്റേ ഗവർണ്മെണ്ടു എഴുതിയുള്ളതായ കല്പനയാൽ അങ്ങനെ വരുത്തുകയും—

(a) ആ കല്പനയിൽ പ്രതിപാദിച്ച പ്രകാരമായ വല്ല ശ്രമത്തേയും കടക്കുകയോ, വസിക്കുകയോ, തുടരുകയോ ചെയ്യുന്നതിനും,

(b) പ്രസ്തുത പ്രദേശത്തിനകത്തായ സ്ഥിതിക്ക് ഇന്ത്യയിലെ വല്ല പ്രദേശത്തും വസിക്കുകയോ താമസിക്കുകയോ ചെയ്യണമെന്നും,

(c) [പൊതുജന സമാധാനം] ഭംഗം വരുത്താനിടയുള്ളതായ വല്ല വിഷയത്തിനും ഇടയിലായിട്ടുള്ളതോ അതിനെക്കുറിച്ചു വ്യാപൃതിയുണ്ടാകുന്നതോ ആയ പൊതുജന സമാധാനഹേതുകമായ പ്രസംഗിക്കുന്നതിനും

കല്പിക്കാം.

(5) (3)-ാം ഉപവകുപ്പുപ്രകാരമുള്ള വല്ല തടയലുകളോടു (4)-ാം ഉപവകുപ്പുപ്രകാരമുള്ള കല്പനകളോടു നിരുദ്ധിക്കുകയോ അനുസരിപ്പാൻ ഉപേക്ഷ കാണിക്കുകയോ ചെയ്യുന്ന ഏതൊരാളുടെയും ഇന്ത്യൻ ശിക്ഷാനിയമം 176-ാം വകുപ്പുപ്രകാരമുള്ള ഒരു കുറ്റം ആയാൽ കൊടുത്തിട്ടുള്ളതിനാൽ ഫലമുണ്ടാകുന്നതുപോലെ, ശിക്ഷിക്കേണ്ടതാകുന്നു. 1860 ക 45.

(6) തുടർന്നുള്ള ഉപവകുപ്പുകളിലൊന്നിലെയോ ഒന്നാമത്തെ വകുപ്പിലെ നിബന്ധനകൾപ്രകാരം കൊടുത്തതായ എല്ലാ കല്പനകളും ദുർബലപ്പെടുത്തുന്നതിനു തക്കതായ കാരണങ്ങൾ നിരൂപിപ്പാനായി ഒരു കാലത്തു ഗവർണ്മെണ്ടിനു തോന്നുന്നുവോ അപ്പോൾ അങ്ങനെ ചെയ്യാം.

[വിവരണം].—ഈ വകുപ്പിൽ "പൊതുജന സമാധാനം" എന്നതിനു 1911 ലെ നാലാമത്തെ ഭേദഗതിയാൽ ചേർത്തിട്ടുള്ള ഭാഗത്തിലെ 3-ാം വകുപ്പിൽ കൊടുത്തിട്ടുള്ള അർത്ഥം തന്നെ കൊടുക്കണം. 1911 ക 10.

എച്ച്. ഐ. സ്റ്റീവൻസ്,
ഇന്ത്യാ ഗവർണ്മെണ്ടിലെ സെക്രട്ടറി,
സിംലാ, ഒക്ടോബർ 30.

(A true translation)

P. V. KURUVILA,
Acting Malayalam Translator to Government.

ഇന്ത്യാ ഗവൺമെണ്ട് ആക്ട്

ACT OF THE GOVERNMENT OF INDIA

ഗവർണ്ണർ ജനറലുടെ സമ്മതം സിദ്ധിച്ച ഇന്ത്യൻ നിയമനിർമ്മാണ സഭയുടെ ആക്ടുകൾ.

ഇന്ത്യൻ നിയമനിർമ്മാണ സഭയുടെ താഴെ പറയുന്ന ആക്ടിന്നു 1919 ഫിബ്രുവരി 26 - ാം തീയ്യതി കൂടിയോഗം സഭയിൽ ഗവർണർ ജനറലുടെ സമ്മതം സിദ്ധിക്കയും ആയതു എല്ലാവർക്കും അറിവാനായി ഇതിനാൽ പ്രസിദ്ധപ്പെടുത്തുകയും ചെയ്തിരിക്കുന്നു :—

ACT No. I OF 1919.
1919 ലെ 1 - ാം നമ്പർ ആക്ട്.

AN ACT TO EXTEND THE POWERS OF LOCAL AUTHORITIES IN REGARD TO THE GRANTING OF PENSIONS AND GRATUITIES

പെൻക്കനും ഗ്രാച്ചുറിയും കൊടുക്കുന്നതിനെ സംബന്ധിച്ചു തദ്ദേശ അധികാരസ്ഥാനങ്ങൾക്കുള്ള അധികാരം വർദ്ധിപ്പിപ്പാനുള്ള ഒരു ആക്ട്.

പെൻക്കനും ഗ്രാച്ചുറിയും കൊടുക്കുന്നതിനെ സംബന്ധിച്ചു തദ്ദേശ അധികാരസ്ഥാനങ്ങൾക്കുള്ള അധികാരം വർദ്ധിപ്പിക്കുന്നതു യുക്തമായിരിക്കയാൽ ; ഇതിനാൽ താഴെ പറയും പ്രകാരം നിയമിച്ചിരിക്കുന്നു :—

ചുരുക്കപ്പേരും തുടക്കവും.

1. (1) ഈ ആക്ടിന്നു 1919 ലെ തദ്ദേശ അധികാരം പെൻക്കൻ ഗ്രാച്ചുറിറി ആക്ട് എന്നു മേൽ പറയാം.

(2) അതു സൊന്തം പഗ്ഗാനകം ഉൾപ്പെടെ ബ്രിട്ടീഷ് ഇന്ത്യ മുഴുവനും പ്രാബല്യത്തിലാകുന്നതാകുന്നു.

വിവരണം

2. ഈ ആക്ടിൽ "ആഫീസർ" എന്നതിന്നു ഗവർന്മെണ്ട് പ്രവൃത്തി സംബന്ധിച്ചുള്ള ആ വിധം പ്രവൃത്തി സംബന്ധിക്കുന്നതിന്നു ഉടനടിയായി ഈ തദ്ദേശ അധികാരത്താൽ ആരും ശമ്പളം കൊടുക്കപ്പെട്ടിരിക്കയും ഉദ്യോഗിക്കപ്പെട്ടിരിക്കയും ചെയ്തിരുന്നതും ആ വിധം പ്രവൃത്തി സംബന്ധിച്ചിരുന്നില്ലെങ്കിൽ സാധാരണകൂലിപോലെ ആ വിധം ഉദ്യോഗത്തിൽ തന്നെ ഇരിക്കായിരുന്നതുമായ എതൊരാളും എന്നു അർത്ഥമാകുന്നു.

അധികാരം പെൻക്കനും ഗ്രാച്ചുറിയും കൊടുപ്പാനുള്ള അധികാരം.

3. തദ്ദേശ അധികാരസ്ഥാനങ്ങളുടെ അധികാരങ്ങൾ ക്രമപ്പെടുത്തുന്ന വല്ല നിയമത്തിലൊ ആ നിയമപ്രകാരം ഉണ്ടാക്കിയ വല്ല ചട്ടത്തിലൊ ഏതൊന്നു അടങ്ങീട്ടുണ്ടെങ്കിലും, ആ വിധം വല്ല നിയമത്തിലൊ ആ നിയമപ്രകാരമോ തല്പരപ്പെട്ടതായ യാതൊരു അധികാരസ്ഥാനങ്ങളും തൊഴിലാളിയുടെ തൊഴിലിന്റെ തുടർച്ചയായ ദീർഘത കണക്കിൽ കവിഞ്ഞു ഉദ്യോഗിക്കപ്പെട്ടിട്ടുള്ളതും മറ്റു തദ്ദേശ അധികാരം മുതൽ കീഴിൽ ഉദ്യോഗിക്കപ്പെട്ടിട്ടുള്ളതും 1914 ആഗസ്റ്റ് 4 - ാം തീയതിക്കു ശേഷം ഗവർന്മെണ്ട് ഉദ്യോഗത്തിൽ ഇരുന്ന ആരു സംബന്ധമായ പ്രവൃത്തി ചെയ്യുവതിയിൽ വിരമിയല്ലുകയൊ മറ്റൊ പ്രകാരേണ ബഹിഷ്കൃതനായിപ്പോകയൊ ചെയ്യുന്ന ആയ എതൊരു തൊഴിലാളിക്കും ആ വിധം ഗവർന്മെണ്ടു ഉദ്യോഗത്തിലിരുന്ന മറ്റു സംബന്ധമായ പ്രവൃത്തി ചെയ്യുവതിയിൽ 1914 ആഗസ്റ്റ് 4 - ാം തീയതിക്കു ശേഷം ശരീരത്തിന്നു കേട് പറ്റിയതിനാലൊ രോഗം പിടിച്ചതിനാലൊ മറ്റുപായമായ ഏതൊരു തൊഴിലാളിയുടെ വിധവക്കും മരപ്പെടുമ്പോൾ കുട്ടിക്കും പെൻക്കനും ഗ്രാച്ചുറിയും കൊടുപ്പാനുള്ള അധികാരം ഈ ആക്ടു കൊടുക്കുന്നതാകുന്നു.

പെൻക്ഷനെയും ഗ്രാച്ചുറിയെയും സംബന്ധിച്ച് ചില നിബന്ധനകൾ.

4. (1) അതതെയുള്ള പെൻക്ഷനുകളുടെ ഗ്രാച്ചുറിയുകളുടെ ആശ്രിതോപകാര സഭയിൽ മുക്യവൽക്കി ഹോണറബിൾനെയോ ആശ്രിതോപകാര സഭയിൽ ഗവർണ്മെന്റ് ജനറലുടെയോ സാധാരണയായോ പ്രത്യേകമായോ ഉള്ള വല്ല കല്പനപ്രകാരം സംഗതിപോലെ ആ ആഫീസ്സുകൊ ആയാളുടെ ഭാര്യക്കൊ കുട്ടികൊ കൊടുക്കാവുന്നതായ വല്ല പെൻക്ഷനൊ ഗ്രാച്ചുറിക്കൊ പുറമെ കൊടുക്കാവുന്നതാകുന്നു. പക്ഷെ മുമ്പു ള്ള ആശ്രിതോപകാര സഭയിൽ ഗവർണ്മെന്റ് ജനറലുടെ സമ്മതത്തോടുകൂടിയല്ലാതെ, തദ്ദേശാധികാരത്തിന്റെ കീഴിൽ ഉണ്ടായിരുന്ന ഉദ്യോഗം ഭാരത കാലത്തേക്കാൾ ഭേദമായ ശമ്പളത്തിനുള്ള ഗവർണ്മെന്റിന്റെ കീഴിലായിരുന്ന പക്ഷം ആ വിധം കല്പനപ്രകാരം ആ ആഫീസ്സുകാരൻ ആയാളുടെ ഭാര്യക്കൊ കുട്ടികൊ പുതുപെൻക്ഷനൊ ഗ്രാച്ചുറിക്കൊ അവകാശം ഉണ്ടായിരിക്കുമായിരുന്നതൊ ആ സംഖ്യയിൽ അധികമില്ലാതുള്ളതല്ല.

(2) ഈ ആക്ട്പ്രകാരം കൊടുക്കുന്നതായ വല്ല പെൻക്ഷനും 1914 ആഗസ്റ്റ് നാലാം തിയതിക്ക് ശേഷമുള്ള ഏതൊരു—തിയതി മുതൽ കൊടുക്കുന്നതും എന്നുള്ളതാണെങ്കിൽ കീഴ്പെട്ട കൊടുക്കുന്നതും ഉചിതമെന്നു തദ്ദേശ അധികാരത്തിനു തോന്നുന്നതൊ ആ തിയതി മുതല്ലാതെ അപ്രകാരവും കൊടുക്കാവുന്നതാണു്.

നടപടിക്രമം.

5. ഈ ആക്ടിലെ നിബന്ധനകൾക്കു അനുസൃതമായി, ഈ ആക്ട്പ്രകാരം ഒരു പെൻക്ഷനൊ ഗ്രാച്ചുറിയൊ കൊടുപ്പാനായുള്ള ഒരു തദ്ദേശ അധികാരത്തിന്റെ തീർപ്പ്, ആ വിധമുള്ള തദ്ദേശാധികാര പെൻക്ഷനും ഗ്രാച്ചുറിയും കൊടുക്കുന്നതു ക്രമപ്പെടുത്തുന്നതായ വല്ല നിയമത്താലൊ ചട്ടത്താലൊ നിർണ്ണയിക്കപ്പെടാവുന്ന മാതിരിയിലു നിർണ്ണയിക്കപ്പെടാവുന്ന വിധം സമിതത്തിനു കീഴ്പെട്ടും ഇരിക്കേണ്ടതാകുന്നു:

എന്നാൽ എതൊരു സംഗതിയിലും തദ്ദേശ ഗവർണ്മെന്റിനാൽ സമ്മതം കൊടുക്കപ്പെടുകയും ചെയ്യാം.

എച്ച്. എം. സ്റ്റീവൻ,
ഇന്ത്യാ ഗവർണ്മെന്റ് കമിതിയുടെ സെക്രട്ടറി.

(A true translation)

P. V. KURUVILA,
Acting Malayalam Translator to Government.

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Part IV.—Proceedings of the Madras Legislature.

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The Council re-assembled at the Council Chamber, Fort St. George, at 11 a.m. on Monday, the 10th day of February 1919

PRESENT

His Excellency the Right Hon'ble JOHN, *Baron* PENTLAND of Lyth, P.C., G.C.S.I., G.C.I.E., Governor of Madras—*Presiding.*

The Hon'ble Sir ALEXANDER CARDEW, K.C.S.I.

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR Avergal, C.I.E.

The Hon'ble Mr. L. DAVIDSON, C.S.I.

The Hon'ble MUHAMMAD AMIR UD-DIN HUSAIN SAHIB Bahadur, Khan Bahadur, C.I.E., I.S.O., O.B.E.

The Hon'ble Mr. L. E. BUCKLEY, C.S.I.

The Hon'ble Mr. A. Y. G. CAMPBELL, C.I.E.

The Hon'ble Mr. W. J. J. HOWLEY.

The Hon'ble Mr. W. HUTTON.

The Hon'ble Mr. R. LOVEDAY.

The Hon'ble Mr. N. E. MARJORIBANKS.

The Hon'ble Mr. J. C. MOLONY.

The Hon'ble Diwan Bahadur R. RAMACHANDRA RAO AVARGAL.
The Hon'ble Mr. S. SRINIVASA AYYANGAR (*Advocate-General*).
The Hon'ble Mr. H. G. STOKES, C.I.E.
The Hon'ble Mr. C. G. TODHUNTER.
The Hon'ble Mr. M. YOUNG.
The Hon'ble Mr. R. B. WOOD.
The Hon'ble Rao Bahadur T. RANGA ACHARIYAR AVARGAL.
The Hon'ble Mr. A. SURYANARAYANA RAO PANTULU.
The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO PANTULU GARU.
The Hon'ble Mr. A. S. KRISHNA RAO PANTULU.
The Hon'ble Mr. P. SIVA RAO.
The Hon'ble Mr. B. V. NARASIMHA AYYAR.
The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARIYAR AVARGAL.
The Hon'ble Mr. K. RAMA AYYANGAR.
The Hon'ble Sri RAJA RAO VENKATA KUMARA MANIPATI SURYA RAO Bahadur, Raja of Pithapuram.
The Hon'ble Mr. B. VENKATAPATI RAJU.
The Hon'ble Mr. K. CHIDAMBARANATHA MUDALIYAR.
The Hon'ble Mr. K. KUMARAN RAMAN KAVALAPPARA MUPPIL NAYAR.
The Hon'ble YAQUB HASAN SAHIB Bahadur.
The Hon'ble Khan Bahadur A. T. G. M. AHMAD TAMBI MARAKKAYAR SAHIB Bahadur.
The Hon'ble Sir GORDON FRASER, *Kt.*
The Hon'ble Mr. J. H. THORNEY.
The Hon'ble Sir FAIRLESS BARBER, *Kt.*
The Hon'ble the Most Rev. JOHN ARLEN, D.D.
The Hon'ble Rao Bahadur S. R. M. ANNAMALAI CHETTIYAR Avargal
The Hon'ble Mr. T. RICHMOND.
The Hon'ble Sir FRANCIS SPRING, K.C.I.E.
The Hon'ble Diwan Bahadur K. R. SURYANARAYANAMURTI NAYUDU GARU.
The Hon'ble Dr. T. M. NAYAR.

The Council re-assembled at 11 a.m.

His Excellency the PRESIDENT:—"We left off at clause 10 of the Insect Pests and Diseases Bill but, as a matter of fact, we have a slight difficulty in proceeding with it owing to the alteration of the clause in regard to compensation which requires careful consideration; and with the consent of the Council we propose to defer that Bill which we will take to-morrow and we now take the Municipal Bill. We have been working at high pressure and it has not been possible to adjust it. I propose now, if the Council agrees, to proceed with the consideration of the City Municipal Bill."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"If it is not inconvenient, Your Excellency, may we know what the exact nature of the difficulty is. I think we may consider it ourselves."

His Excellency the PRESIDENT:—"It will all be explained when the Bill comes up. You may take it that the critics of the Bill and the Government are quite agreed. We want some little time. It is a matter of adjusting the wording. Will you move that the further consideration of the Insect Pests and Diseases Bill be adjourned?"

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"Your Excellency, I beg to move that the further consideration of the Bill be adjourned. We propose to take it up to-morrow at 11 a.m.

The Hon'ble Mr. K. RAMA AYYANGAR seconded the motion.

The motion was put and agreed to.

THE MADRAS CITY MUNICIPAL BILL, 1918.

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"I beg to present the report of the Select Committee on the Madras City Municipal Bill, 1918, and move that the Bill and report be taken into consideration at once."

The Hon'ble Mr. H. G. Stokes seconded the motion.

The motion was put and agreed to.

The consideration of the preamble was allowed to be postponed.

Clause 1.

Clause 1 was allowed to stand part of the Bill

10TH FEBRUARY 1919.] *(The President, Mr. Ranga Achariyar; Mr. M. Ramachandra Rao; Mr. Rajagopala Achariyar.)*

Clauses 2, 3 and 4.

Clauses 2, 3 and 4 were allowed to stand part of the Bill.

Clause 5.

His Excellency the PRESIDENT:—"Now we come to clause 5. We have to bear in mind that there are two amendments. I propose to take up Mr. Yaqub Hasan's amendment."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"He is not here and we may go to the next clause."

His Excellency the PRESIDENT:—"We may postpone clause 5 and go to clause 6 now."

Clause 6.

Clause 6 was allowed to stand part of the Bill.

Clause 7.

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"Your Excellency, I beg to move the amendment of which I have given notice, that is, to add a proviso at the end of clause 7. The proviso is as follows:—

'Provided that before making such appointment the Governor in Council shall call upon the Council to nominate not less than three persons for the purpose.'

"Section 7 relates to the appointment of the Commissioner for the Corporation. I quite realize that he is the chief executive authority for the Corporation to carry out the executive functions which will be entrusted to him by the Act and which might be entrusted to him by the Council. While perhaps it may be too soon to urge that the Council should itself have the power of appointing him, I propose that while the power should remain with the Governor in Council in making the appointment, the Governor in Council may guide himself by the proposals made by the Corporation in the nomination which they make. I propose the panel system whereby they should be permitted to make recommendations of not less than three persons for the purpose. In fact, I have taken care not even to make it obligatory to select out of the panel. I dare say when such procedure is adopted, the Governor in Council will not, without adequate reasons, neglect the whole panel altogether. Therefore, I have also provided that safeguard. The power of appointment vests in the Governor in Council, quite uncontrolled; but still only for the guidance of the Governor in Council, this provision is suggested. We are all bent upon securing mutual good-will between the chief executive authority and the Council; and if we give a voice to the Council, to say who is to be the chief executive authority, it will be giving them a voice in selecting the chief executive head and I think it will tend to harmonize the working of the measure. On the other hand, the discretion which the statute vests in the Governor in Council is not, in any way, legally fettered, though morally fettered. While perhaps the evil of making the appointment depend upon election is minimized, at the same time a good popular executive officer will also be secured by this proposal which I make. I therefore propose it and ask Your Excellency's Government to accept it."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"My Lord, I beg to second the motion. It seems to me essentially a matter in which there should be co-operation, between the Corporation executive and the Council. The way which the Honourable Member has indicated is a process of nomination of three persons, out of which Your Excellency's Government may select the Commissioner."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"Your Excellency, the Hon'ble Mr. Ramachandra Rao has said that it is advisable to secure co-operation between Government and the Corporation and hence he supports this proposal. It is in the interests of co-operation that I would oppose it. The whole frame-work of this Bill gives a certain volume of power to the Commissioner. He is the head of the executive of the Corporation and the Bill is built upon the theory that it would be best for the administration of the municipality to have an officer like that, who will have certain statutory powers and be independent in the exercise of these powers of the Corporation, the Corporation only exercising general powers of control and deciding large questions. If once we concede that the Corporation should nominate three people for the approval of the Governor, it really will end in the hands of the Government being tied in regard to choosing the chief executive officer. The Hon'ble Mr. Ranga Achariyar's amendment provides that before making such appointment, the Governor in Council shall call upon the Council to nominate not less than three persons for the purpose. It does not say that the Governor in Council shall choose one of the three persons nominated and the Hon'ble Mr. Ranga Achariyar himself says that the Government are not bound by the nominations made: We simply put the names forward, he says. Suppose the Corporation do send up three names and the Governor in Council feels that he is not able to accept any one of the three names,—not a wholly impossible contingency—what becomes of the situation? First of all, the Corporation will certainly complain of the way in which the Governor in Council ignored its wishes and then the officer we put in will start against the declared wishes of the

(Mr. Rajagopala Acharyar; Mr. Venkatapati Raju; Mr. Ranga Acharyar.) [10TH FEBRUARY 1919.

Corporation and his position will become very difficult. If I were in the Honourable Member's position, I would ask that the appointment should be made by the Corporation. I would not provide a thing like this proposal of his which really goes to produce friction. Also, I think it will be better, at any rate for some years, in choosing this chief executive officer for the Corporation, that the Government should have an absolutely free hand. Already the appointment of a President to the Madras municipality is a difficult job to choose a man for, and I expect with this Bill the officer chosen to fill up the appointment of Commissioner will have to be very carefully selected. I think it would be in the best interests of the city municipal administration that the hands of the Government in this matter are left wholly free. I think, Sir, that this amendment, while it does not give any substantial power to the Corporation, will produce friction and it will weaken our hands. It will probably compel us sometimes to agree to the appointment of an officer whom we consider to be not quite suitable and on the whole it is best to leave the Bill as it stands. May I draw the attention of the Council to the fact that there is no provision like this in Bombay? The chief executive officer is wholly appointed by the Government. I oppose the amendment."

The Hon'ble Mr. B. VENKATAPATI RAJU:—"Your Excellency, the Hon'ble Mr. Rajagopala Acharyar has pointed out that the modesty of the request is in itself a disqualification for the acceptance of it. In the ordinary course of things, it would have been well for the Hon'ble Mr. Ranga Acharyar to have moved that all executive officers paid from municipal funds should be appointed by the municipality as it is in all civilized countries. But as we are proceeding step by step, he has suggested only a small instalment. That ought not to be taken as an objection but to be taken as giving occasion to exercise discretion. Next time when this Bill is considered, we will move that the appointment of the Commissioner should be by the Corporation itself. But at present, to meet the exigencies of the situation, this proposal has been made; otherwise the Hon'ble Mr. Ranga Acharyar would have been the first to ask for the appointment by the Council itself."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"Your Excellency, this panel system is not unknown to the Government. Even without a statutory requisition, Government adopt it in the case of judicial appointments and I have not heard of any friction being produced. It is done every day in the matter of the appointment of Sub-Judges, and of other responsible judicial posts in the city. The High Court consisting of twelve Judges nominate three persons for the purpose from whom the selection is made. We are yet to hear of any friction between the High Court and the Government in that matter. I quite agree that a careful selection has to be made. Careful, from what point of view?—I say not only from the point of view of the Government, but from the point of view of the Corporation also. We are now entrusting the municipal government of the city to the Corporation. If we entrust under this Bill the safety of five lakhs of people to the Council, could you not trust to their judgment in making a suitable nomination in regard to their own executive officer? Nowhere in England do you find the county council or any borough authority leaving the nomination of its executive officer to an outside body. As it is, we want to make a modest beginning and that is the reason why I have made my proposal in the least objectionable manner. The Honourable Member in charge of the Bill says that, in Bombay, they do not appoint him. May I remind him that they gave it in the year 1887 and even then when this was brought before the Council the late Mr. Telang, who gave his support to the Governor in Council having the power of appointment, observed: 'I am in favour of the preservation of the Municipal Commissioner, though I can quite see that the time may come when we shall take a further step in the direction of local self-government, and the Municipal Corporation will have to ask the Council of the day to concede the power to the Corporation to appoint its own Municipal Commissioner.'

"They began with that with the hope to have this power, to make the appointment themselves when the Municipal Bill came up for consideration next time. I do not see any friction at all. The Honourable Member referred to the renewal of the period. Supposing it is a case where the Commissioner satisfies the Governor in Council—there are several ways of satisfying the Governor in Council—and supposing the Corporation are dissatisfied with the way in which he does their work, and supposing the Governor in Council renews the appointment in the face of opposition from the Council, is that to be accepted? Therefore I say that in such a matter as that, the Corporation will exercise the best judgment and, if necessary, we will go into committee to deal with this matter; and I have perfect confidence in the wisdom and good sense of the Council to whom we are entrusting the municipal government of the city. Far from producing any friction, it will tend to give an impetus to the good working of the Act. This system is well known to the public—the way in which the appointments of presidents are now made on account of the exigencies of official considerations, to find a place for an Indian Civil Service man, whether he be Sub-Assistant Collector or Head Assistant Collector; he is thrust over the heads of the other men. Now he presides, but I think he would not preside hereafter; but at the same time, we are going to have good business people on the Council. The Chamber of Commerce is represented there, the Trades Association is represented there and there are various other interests which will be represented there. The flower of the intellect of the Presidency is gathered in the city and if the Governor in Council cannot trust to their judgment in a matter like this, I cannot see what reason they can have in rejecting this amendment. I would, therefore strongly press this amendment for acceptance."

The amendment was then put and lost.

10TH FEBRUARY 1919.] *(The President; Mr. Yaqub Hasan.)*

The Hon'ble Rao Bahadur T. Ranga Achariyar demanded a poll, which was taken with the following result :—

For	*Against*
The Hon'ble Mr. M. Ramachandra Rao.	The Hon'ble Sir Alexander Cardew.
" " P. Siva Rao.	" Mr. L. Davidson.
" " K. Rama Ayyangar.	" " C. G. Todhunter.
" " B. Venkatapati Raju.	" " A. Y. G. Campbell.
" " K. R. Suryanarayanamurti Nayudu	" " R. Ramachandra Rao.
" Yaqub Hasan Sahib Bahadur.	" " M. Young.
" Mr. Ahmad Tambi Marakkayar.	" " L. E. Buckley.
" " T. Ranga Achariyar.	" " N. E. Marjoribanks.
" " A. Suryanarayana Rao.	" " R. B. Wood.
" " A. S. Krishna Rao.	" Aziz-ul-din Sahib Bahadur.
" " B. V. Narasimha Ayyar.	" Dr. T. M. Nayar.
	" Sir Fairlem Barber.
	" Mr. J. H. Thenger.
	" the Most Rev. John Aston.
	" Sir Francis Spring
	" Mr. R. Littlehailes.
	" " J. C. Molony.
	" " W. J. J. Howley.
	" " W. Hulton.
	" the Advocate-General
	" Diwan Bahadur P. Rajagopala Achariyar.
	" Mr. H. G. Stokes.

The amendment was lost, 11 voting *for* and 23 *against*.

Clause 7 was allowed to stand part of the Bill.

Clause 5.

His Excellency the PRESIDENT :—"I will call upon the Hon'ble Mr. Yaqub Hasan to move his amendment to clause 5."

The Hon'ble YAQUB HASAN SAHIB Bahadur :—"Your Excellency, I beg to move that for sub-clause (*a*) the following be substituted :—' (*a*) Thirty elected by thirty divisions of the city and six elected all Moslem divisions.'

"It is practically acknowledged on all hands that no public body can be said to be a popular assembly unless Mussalmans as one of the two principal peoples of India are adequately represented on it. The Government has constantly kept this in view and has always nominated Mussalmans to a few seats on all Municipal, Local and Legislative bodies. As long as these bodies were partly elected and partly nominated Mussalmans were content for a long time to have their representation by means of nomination by Government. There have, however, been for some time past manifestations of discontent and dissatisfaction throughout the Presidency as to the persons Government chose to nominate. The Collectors of districts almost always showed partiality for persons who sided with officials and there was very little chance of nomination for those who took independent views of things. The Hon'ble Diwan Bahadur Rajagopala Achari will remember that I had brought to his notice some of these complaints and in spite of the reliable information placed before him as to the popularity or otherwise and merits and demerits of the various aspirants to the municipal councillorships the official choice invariably fell on those who did not command the confidence of the Mussalman public of those places. The Mussalmans of one town presented a mahzar bearing the signatures of a large majority of the prominent Mussalmans of the place denouncing the candidate favoured by the officials and supporting another candidate of their own. This was as good as a popular election and yet Government appointed the wrong man. The Honourable Diwan Bahadur had not even the courtesy to vouchsafe me a reply to the representations I made to him. In one case my friend and colleague Hon'ble Khan Bahadur Ahmad Tambi Marakkayar had also supported the candidate about whom I had made representation, but even his recommendation was not heeded by Government. I must, however, gratefully acknowledge that the predecessors of the Honourable Indian Member, the late Hon'ble Mr. Krishnaswami Ayyar and Sir Sivaswami Ayyar paid more attention to the Moslem representations in the matter of their nomination to the municipal and local bodies. The former gentleman had told me that he had issued orders that the first vacancies in the local bodies should be given to Mussalmans till they had secured an adequate representation in every union, council or board and that local Mussalmans should be consulted in the matter of selection.

"Sir Sivaswami Ayyar had once of his own accord sent me a message asking me to name a few Mussalmans who would be eligible for the commissionership of the Madras Corporation. He made independent inquiries about them all and selected one with whom he also subsequently had an interview. He was so sure of his recommendation being given effect to that he mentioned the fact to the nominee himself, but to his and my great chagrin one European gentleman was nominated to the vacancy.

"I am myself a nominated Commissioner of the Corporation since February 1911. I very nearly lost my seat in February 1914. The then President had the audacity to tell me that the

Government expected the nominated Commissioners to support the President and as I had more often opposed him than supported him he did not see why I should be recommended for renomination.

"Such are the ways of the advisers and Members of the Government in the matter of nomination of members of municipal and local bodies."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"May I know what these things have to do with this question? The Honourable Member has told us how the recommendations which he has made in regard to mufassal municipalities had been dealt with by individual members of Government and he now proceeds with the way in which his own case is treated. I have not much objection to his having his say, but I want to know the bearing of these things."

His Excellency the PRESIDENT:—"It is rather undesirable that the Honourable Member should refer to private transactions which are not fully before this Council."

The Hon'ble YAQUB HASAN SAHIB Bahadur:—"I wanted to show the evils of nomination."

His Excellency the PRESIDENT:—"I am aware of it. It is rather undesirable to bring into public view details of private transactions, full particulars of which cannot be before the Council."

The Hon'ble YAQUB HASAN SAHIB Bahadur:—"How else can I show that nomination is undesirable?"

His Excellency the PRESIDENT:—"It is quite open to the Honourable gentleman to say that nomination is undesirable, but at the same time in my view it is undesirable in doing so that he should bring into public debate in the Council details of private transactions full particulars of which cannot be before Members of Council, because it is not possible for Members of Council to enter into that matter."

The Hon'ble YAQUB HASAN SAHIB Bahadur:—"I bow to your Excellency's ruling. I only wanted to illustrate by my own personal example how the nomination is being exercised by the Government, to show that I would not have Mahammedans nominated and to make my point strong that the candidates should be elected. Having shown how the right of nomination is sometimes exercised by the officials, I ask my Hindu and European friends in this Council whether they still want Mussalmans to depend entirely on the sweet will and pleasure of the officials and the Government for their representation on the Corporation of Madras.

"Some of my friends would say that if a really capable Mussalman offers himself for election he is likely to be elected by the general body of electors. They may even point out that some Brahmans in spite of being in a minority as a caste manage to get returned by the majority of non-Brahmans. It is true that till now Hindus as a body did not discriminate between Brahmans and non-Brahmans in the matter of election, but they did draw a line more often than not where a Mussalman was concerned. At any rate the uncertainty of commanding the goodwill and suffrage of the majority of the electors if not the absolute certainty of failure prevented many a candidate from coming in the field. Some Brahman friends by way of compliment, I suppose, told me that if I offered myself at this moment as a candidate Hindus will gladly vote for me. I really envy these friends their simplicity. Do they realize that the non-Brahman agitation that is so influentially backed now will leave a chance even for these Brahmans to be elected? Then there is the division between the Nationalists and Moderates? I do not know which party will be in the ascendancy in the electorate I may stand for. I do not wish to make a weathercock of my political views to turn it in the direction of either the whims and fancies of the majority in a general electorate or those of the officials who have the appointment in their gift. I would prefer to throw myself only on the suffrage of my own co-religionists and let them elect or reject me on the ground of my own honest political or social tendencies.

"I am sure two points will be conceded to me by my colleagues. Firstly that there should be an adequate number of Mussalmans on the Corporation of Madras, secondly the nomination by Government is not a desirable form of providing that representation. Some artificial means are suggested to attain the end I have in view. One suggestion is that the divisions of the city be so formed that the number of Mussalman electors may in some divisions be sufficiently large to enable them to elect members of their community to the Corporation. It is also conjectured that a Mussalman may come in through the Indian Chamber of Commerce or some other corporate body. And nomination should be resorted to make up the imaginary deficiency. A Persian proverb says 'what you do not like for yourself do not like it for others.' Why all these multifarious makeshift contrivances when one direct and certain method of securing our representation is available?

"These devices may serve for small communities like Europeans, Anglo-Indians or Indian Christians, but a large community like the Moslem that has a population of over 59,000 in the city and whose municipal voters are about 1,400 at present out of the total of about 11,000 voters deserves a better provision for their representation on the Corporation. Instead of so arranging the divisions that Mussalmans may form bare majority in some divisions why not arrange separate divisions of Mussalman voters themselves? Instead of trying to secure some of the 30 divisional seats to Mussalmans why not add to the strength of the elected members by giving additional seats to Mussalmans?

"The second suggestion is the one made by the Select Committee. It has placed on record its opinion that 'in practice it will be desirable that four of the seven seats [under clause (e) of clause 5 (1)] be reserved for Muhammadans.' The Committee did not choose to reserve the four seats for Muhammadans in the Bill itself but left it to the Governor in Council for the time being to decide their election or appointment in the manner he chose to notify. The clause 65 (i) gives power to the Governor in Council to make rules for the conduct of elections by institutional and other electorates as well as of divisional elections. The only satisfactory feature of this recommendation of the Committee is that it has suggested the filling of the reserved seats for Mussalmans by election or appointment under clause (e) and not by nomination under clause (f).

"Even this modest recommendation of the Committee is not accepted by the Government and I see from item 6-A on the Agenda that the Hon'ble Diwan Bahadur Rajagopala Achariyar who himself made the suggestion incorporated in this recommendation now seeks to nullify it by reducing the number of seats from seven to three under the clause (e) and increasing the seats in the gift of the Governor from five to nine under sub-clause (f). There was a hot discussion in the Select Committee over the question of Moslem representation and the Hon'ble Khan Bahadur Aziz-ud-din and myself fought hard for separate Moslem electorates so much so that Mr. Aziz-ud-din said he would write a minute of dissent on the question. In order to pacify us and the large Muslem public who had made persistent representation to the Committee, the Honourable Member of the Government got the above recommendation incorporated in the report. I regret the necessity, but I am constrained to call his subsequent manœuvre a gross breach of faith with the Moslem community. Allow me to warn the Government that it is not wise to trifle with the Moslem community in such offhand manner.

"As for the number of seats to be reserved for Mussalmans I base my demand on the population and importance of the community in the city of Madras. We form 13·4 per cent of the population, our number being 69,169 out of 518,665. I ask for six seats which is about 15 per cent of the total minus the institutional seats. This is the percentage which the National Congress and the All-India Moslem League had jointly fixed for Madras in respect of the Legislative Council. I may mention that Mussalmans are very keenly interested in this question. There was a public meeting of Mussalmans the other day in which a letter from the Hon'ble the Prince of Arcot was read sympathising with the object of the meeting for securing a separate electorate for Mussulmans.

"I omitted to mention in connexion with the general electorate that now that votes are being given to women also, we Mussalmans will be handicapped in the general electorates. We form a minority in the general electorate and when women are also allowed to take part Hindus, Christians and Anglo-Indians will bring their ladies to vote, whereas Muhammadans cannot bring out their ladies on account of the purda. In that way we will be further handicapped in the general electorates. If there is a separate electorate for Mussalmans, there will be no harm done as far as female vote is concerned, because the candidates in the Moslem electorate being Muhammadans, none will be handicapped because the Muhammadan women on either side would not take part in the voting. I may also point out that in the United Provinces of Agra and Oudh there is a division of Moslem and non-Moslem voters and Moslem councillors are elected by Moslem voters. That is the general principle followed throughout the United Provinces of Agra and Oudh, and I do not see why that principle should not be followed in the case of Madras also. With these words, I commend this amendment to Your Excellency's acceptance."

The Hon'ble Khan Bahadur A. T. G. M. Ahmad Tambi Marakkayar seconded the amendment.

The Hon'ble Diwan Bhadur P. RAJAGOPALA ACHARIYAR:—"Your Excellency, I do not propose to take up the time of the Council by replying in detail to the Honourable Member's observations which have covered a very wide ground. At present we are concerned with the Madras City; we are not concerned with the several mufassal municipalities in regard to Moslem representation on which the Honourable Member has chosen from time to time to make recommendations privately to Members of Government in charge of the department and the way in which the Honourable Members in charge had dealt with those recommendations of his from time to time. That is absolutely irrelevant, nor do I even propose to go into what took place in the Select Committee. What took place in the Select Committee may be gathered from the report of the Select Committee which has been signed by everybody including the Honourable mover of this amendment; and the Honourable mover has not questioned any of the facts stated in the report of the Select Committee, the Members of the Select Committee are bound by the report of that Committee which we have all signed and I do not think we need take note of discussions that took place there. If that question becomes relevant, many of my colleagues could say a great deal. That also will be going out of the way very much. What we have to deal with now is what the Honourable Member proposes, namely, to constitute six Moslem divisions which would elect six Moslem members. I take it that the Honourable Member has moved only the first amendment of the three in his name. He has moved only the first to have six Moslem divisions. His apprehension is that without some such precaution the Mussalmans would have very poor chance of being returned to the Corporation. I am not prepared to say that that apprehension is wholly groundless. The Honourable Member has told us that he has been asked by a lot of his Hindu friends to stand up and been assured of their support. I quite see that he does not represent the average Madras Mussalman, he occupies a position of a pretty

high character in which he is in a position to attract the confidence and influence of his Hindu townsmen to an extent to which it may not be given to the average Musalman to do. So also he has condemned Government nominations. As a matter of fact, the Honourable Member sits on the Corporation by Government nomination. He has not been elected by any constituency. Therefore, I say that the Government may well claim to be judged of their capacity to nominate the right men by the case of the Honourable Member himself because the Government put the Honourable Member into the Corporation."

The Hon'ble YAQUB HASAN SAHIB Bahadur:—"I was just referring to that when I was interrupted. I was going to say that I very nearly came to lose my seat, because the President said that I more often opposed him than sided with him in the Council and therefore he could not see his way to support my nomination."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"That did not weigh with the Government and that shows that the Government are wise in choosing the correct people. I believe it will be a mistake to allow ourselves to discuss just now the whole question of communal electorates. We have nothing to do with it. We are now considering the question of communal representation, so far as the Moslem community in the Municipal Corporation is concerned. I would earnestly advise all Members of Council to confine themselves to that point and not to travel beyond that issue. So far as that issue is concerned, the latest pronouncement of the Government of India which has been issued to all the Provincial Governments, binds us. This is what the Government of India have said in their despatch of May 1918 as regards the special representation of minorities; they say: 'As regards the special representation of minorities where this is necessary, the Government of India would prefer that this should be effected by relaxing the practice of nomination rather than by introducing some system of communal or proportional representation.'

"That is the order issued by the Government of India. It is in accordance with that policy that this Bill was framed by the Government and put before this Council and the Select Committee felt bound to abide by that policy. Your Excellency's Government and the official members are bound by that policy. Honourable non-official members are not similarly bound. They may say they are not bound by that. That being so, I do not think we could agree to an amendment which absolutely flouts the principle laid down for us by an authority superior to us, for our guidance. Suppose this Council now put in territorial representation for Muhammadans by wards, it is open to the Government of India to say: 'we will not accept it, you have sent a Bill contravening a fundamental point; therefore we will throw it out.' It is open to them to throw it out, and the whole trouble we have taken would be lost. Whatever may be our general views on the question, so far as this Bill is concerned, I would earnestly advise Honourable non-official members of the Council to accept what the Government of India have said and I may assure the Honourable Member that it will certainly be the duty of the Government, when elections are over, to take note of the fact that so many Muhammadans have been returned and to see that, by nomination, the adequate complement of seats which Muhammadans should, according to population, fill up, is provided. I think the Honourable Member is making a mistake in imagining that Muhammadans have very little chance of getting returned by a predominantly Hindu electorate. Here, for instance, is a Muhammadan gentleman sitting in the Council, Muhammad Osman Sahib, who has been returned by a constituency where Hindus number over 9,000 and Muhammadans number less than 5,000."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"We have not got such a large electorate."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"That is the total population. That gives you roughly how the ward stands. I also see from the census figures that the percentage of the Muhammadan population to the total population is 11·4. According to that, you should have about four Muhammadans on the Corporation, but you have three. One of them, as I have already said, is the Honourable Member himself who is a nominee of the Government. Then there is Mr. Kuddus Badsheh Sahib who has been appointed by the Harbour Trust Board, and there is Muhammad Osman Sahib who is elected; nothing would give us greater pleasure than to see Muhammadans elected. It is possible that, with the lowering of the franchise, more Muhammadans may be elected; but whatever that may be, in filling up the seats by nomination, it will be our duty to take note of all minorities which have failed to secure adequate representation in other ways and to see that they get their due share. That is what is laid down for us by the Government of India and that is what we must do. I feel bound to oppose the amendment."

The Hon'ble YAQUB HASAN SAHIB Bahadur:—"Your Excellency, will Your Excellency allow me to say a word?

"The Honourable Member in charge drew our attention to the resolution of the Government of India about local self-government. It is admitted that the resolution of the Government of India about local self-government is not a comprehensive one, that it falls short in many directions, and it was simply issued just to keep pace with the reforms that are to be introduced in the Legislative Council. The question of the representation of minorities was not gone into in as thorough a manner as it was done in the report of the Right Honourable the Secretary of State and His Excellency the Viceroy. There it has been said that separate representation has been given to Musalmans, and if that separate representation is taken away from the

Musalmans in the Legislative Council, there will be great heart-burning and disappointment which it was considered not advisable to evoke. It must be mentioned that His Excellency Lord Minto promised separate representation to Musalmans not only in the Legislative Council but also in local bodies and it was said that it would not do for the Government to go back upon that. In the report only mention is made of Lord Minto's undertaking as far as the Legislative Council is concerned. I may inform Your Excellency that, in reply to our address by a deputation at Simla, His Excellency did say that separate representation will be given in the local bodies. If the concession given to us in respect of the Legislative Council is withdrawn, it will create much heart burning and trouble, the same thing must be said of the undertaking given by Lord Minto about local bodies which, if not fulfilled, will have the same effect. It was fulfilled in the case of the United Provinces and I do not see why it should not be fulfilled in the case of other provinces. At any rate, the Corporation of Madras is a very important body and as far as the Corporation of Madras is concerned in giving effect to the united demand of the Moslem community in this respect, you will be giving satisfaction to the community: on the other hand, you will only make them discontented. It is said that if separate representation is incorporated in this Bill and sent to the Government of India, the Government of India would throw it overboard on that account. I have no such fear. The Government of India do not say that its resolution is bound to be carried out by every Government in its minutest details. It is only by way of a general recommendation laying down a general policy, but it does not mean that in every small detail it should be carried out. I compared it with the provisions of this Bill and found several are not in accordance with the policy of that despatch. Then, the Select Committee knew this resolution when it made the recommendation that four seats should be reserved for Musalmans to be filled under clause (e), that is, by election or appointment by associations or classes and not under clause (f), that is, by nomination. It is an after-thought to use this resolution to bring our representation under nomination. That recommendation was before the Select Committee and yet their recommendation was to fill in four seats by election or appointment by associations or classes. If the Honourable Member for the Government goes back on that recommendation, I repeat that it will be considered a breach of faith.

"Then it is said that at present there are three Musalmans on the Corporation, and that if there is ever a deficiency in this number, it will be made up by the Government. Have you provided here that there shall be so many Musalmans and if they do not come in by election, the deficiency will be made up by Government? It will be in the imagination of some people that four members should be there who are Musalmans. Who will remember that? And how is that deficiency to be filled up unless it is mentioned here that there shall be four Musalmans, as was done in the Reforms Report where they thought that in the case of the Council of State there should be six Musalmans, and that Government would make up the deficiency. Some such thing should have been provided. Sometimes a Musalman may get elected by a fluke. But it cannot be expected, that every Muhammadan will have the support that Mr. Osman had, whose uncle is a medical practitioner who has so many Hindu clients under his thumb. Why depend on such mere chance for our representation? Why not provide it through direct and easy means for Musalmans being elected. One of the Muhammadans is nominated by the Harbour Trust. So it may be said that the Southern India Chamber of Commerce which is given two seats may elect a Muhammadan to the Corporation. There was recently an election by the Southern India Chamber of Commerce to the Harbour Trust. There were two seats to be filled by election and though the Musalmans formed a very important element in the Southern India Chamber of Commerce, they failed to get one of their community elected, because they were in a minority. Why should you leave it to such artificial and uncertain means? I do not want a single man to be nominated by Government. I want that every seat that is given to Musalmans should be filled only by election and not by nomination."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"With reference to the statement made by the Honourable mover that the Select Committee made a provision that four members should be Muhammadans, I should like to know whether the Government accepted that recommendation of the Select Committee. There is an assurance given by the Select Committee that four out of nine would be reserved, in practice, for Musalmans. At present, the Honourable Member says that there is no assurance, but the report of the Select Committee on clause 5 makes the recommendation, the very last sentence makes that recommendation."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"This is what the Select Committee said:—'We have carefully considered the question whether any provision should be made for separate electorates for Muhammadans or other communities. It was decided that there should be no such separate electorates so far as the Divisional Councillors were concerned and that no specific provision should be made under sub-clause (e), but we would here place on record our opinion that, in practice, it will be desirable that four of the seven seats be reserved for Muhammadans and one for the Anglo-Indian Association.' That is only their opinion."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"The Honourable Member wants to know whether that recommendation would be accepted."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"That does not arise upon this amendment. His amendment is to create six Muhammadan electorates. The Honourable Member could always ask for information."

(Mr. Narasimha Ayyar; Mr. Rajagopala Achariyar; Mr. Ahmad Tambi Marakkayar; Mr. Yaqub Hasan; the President; Mr. A. S. Krishna Rao.)

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"It will facilitate our voting."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"I cannot now say what the Government will do or will not do in the matter of this recommendation. The Select Committee say that four seats should be reserved for them; how could we say that that will be accepted? If four Muhammadans get in there through territorial elections, there may be other communities who may have to be provided. How could we commit ourselves to that statement until we know who come in? We will have to take into consideration the interests of all minorities in making the nominations and all that I can say is that the Government, in making the nominations, would act as reasonably as they can and take note of all classes and interests which do not come in by territorial elections. We cannot say more than that."

The Hon'ble Khan Bahadur A. T. G. M. AHMAD TAMBI MARAKKAYAR:—"Your Excellency, I observe from the Honourable Member's reply that under the orders of the Government of India, elective seats should be reserved for nomination of such other communities as are unable to come in by election, communities or interests which are not sufficiently represented. Upon that basis, the present Bill was arranged—that is what the Honourable Member said. I think the present arrangement is not at all come on that basis. If that be the case, certainly the nominated seats under clause (*f*) have been reduced from 8 to 5; whereas under the old Act, the total strength of the Commissioners was 36, under the present Act, the total strength is 50. When eight nominated seats are reserved for 36 councillors, there should be eleven nominated seats for 50 councillors, whereas the number of nominated seats is reduced to 5, according to the present rules; and the agitation everywhere is that nominated seats should have been converted into elective seats. How could the Government say that they have as many seats as they require and that they will keep it purely for the nomination of those who do not find admission into the Council by election. It clearly shows that something is purposely done with a view to cut away the representation of Muhammadans. I do not quite approve of the Honourable Member's statement that the Select Committee have not at all acted upon the orders of the Government of India."

The amendment was then put and lost.

The Hon'ble YAQUB HASAN SAHIB Bahadur:—"I beg to move my next amendment that after sub-clause (*a*) be *inserted* the following as sub-clause (*b*):—

'(*b*) Six elected Muslim divisional councillors.'

The same arguments apply to this."

The Hon'ble Khan Bahadur A. T. G. M. Ahmad Tambi Marakkayar seconded the amendment.

The amendment was put and lost.

His Excellency the PRESIDENT:—"Now we will take the Hon'ble Mr. Rajagopala Achariyar's amendment in sub-clause (*a*)."

The Hon'ble YAQUB HASAN SAHIB Bahadur:—"My amendment must come first."

His Excellency the PRESIDENT:—"We will take your amendment."

The Hon'ble YAQUB HASAN SAHIB Bahadur:—"Your Excellency, my next amendment runs as follows:—"

His Excellency the PRESIDENT:—"Please wait a minute. Mr. Yaqub Hasan's amendment comes to sub-clause (*c*). Let him move his amendment to sub-clause (*c*)."

The Hon'ble Mr. A. S. KRISHNA RAO:—"There is an amendment to sub-clause (*a*)."

His Excellency the PRESIDENT:—"Will you move that?"

The Hon'ble Mr. A. S. KRISHNA RAO:—"Your Excellency, I have the honour to move that in sub-clause (*a*) 'thirty two' be substituted for 'thirty'. The effect of the amendment, if carried, will be that the divisional commissioners elected for the Corporation would be thirty-two instead of thirty as provided in clause 5 as amended by the Select Committee. I may at once state the reasons which induced me to ask that 'thirty' should be altered into 'thirty-two'. After the original Bill of 1918 was published, it was referred to the Corporation for the expression of its views as to the proposed amendments, and they met and sent up recommendations suggesting that even though the strength of the Corporation was forty-three, thirty-two should be elected divisional commissioners. Then, again, I find that after the Bill of 1918 was published, there was a special meeting of the Corporation on the 13th of September 1918 when they recommended that the number of councillors should be increased to forty-five and that thirty-two should be elected commissioners. That is found in the proceedings of the special meeting of the Corporation held on the 13th September 1918; When they suggested on the first occasion that thirty-two out of forty-three should be elected and on the second occasion that thirty-two out of forty-five should be elected, it struck me that when the strength of the Corporation is raised to fifty, there should be no reason whatever for not allowing thirty-two elected divisional councillors. It will practically work out to a little less than two-thirds; and I have no doubt in saying, that it will be a proper proportion. It will be noticed that even in the mofussil municipalities where there are ward elections on the territorial basis, the election is being worked up to three-fourths. There is another aspect of it which I wish to put before the Council. The Council has just now rejected the proposal for separate Muslim divisions for

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Muhammadan electorates and if the number of these divisional commissioners is increased to thirty-two, it will be possible so to form the divisions as to provide for the election of Muhammadans. That is an additional reason why I suggest an increase from thirty to thirty-two to enable divisions being so arranged as to enable all minorities to get in by general election. Therefore I move this amendment."

The Hon'ble Mr. A. Suryanarayana Rao seconded the amendment.

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"I must oppose this amendment. What we did in the Select Committee is: we raised the total strength to fifty and after a great deal of discussion we came to the conclusion that three-fifths should suffice for the divisional seats and so the figure thirty was put in. The Hon'ble Mr. Molony tells me that at present we have only 26 wards. That will become 30 wards and we considered that sufficient. Therefore, I am unable to agree to this proposal."

The amendment was put and lost.

The Hon'ble YAQUB HASAN SAHIB Bahadur:—"Your Excellency, the Hon'ble Mr Ahmad Tambi Marakkayar has an amendment to sub-clause (a)."

His Excellency the PRESIDENT:—"We have rejected the other amendment for six divisions. Probably we may take votes separately on this. Would the Honourable Member just move the amendment?"

The Hon'ble Khan Bahadur A. T. G. M. AHMAD TAMBI MARAKKAYAR:—"I feel nervous to move this amendment as my predecessor lost his amendment."

His Excellency the PRESIDENT.—"If you will move it, we will take a vote on it."

The Hon'ble Khan Bahadur A. T. G. M. AHMAD TAMBI MARAKKAYAR:—"Your Excellency, I beg to move that the following be added to sub-clause (a):—

'Of which four seats shall be set apart for Muhammadans to be filled by Muhammadan voters only.'"

His Excellency the PRESIDENT:—"The Honourable Member need not explain. If he will move it and somebody else seconds it, we will take a vote on it."

The Hon'ble YAQUB HASAN SAHIB Bahadur:—"Your Excellency, I formally second it, though it would have been better if the Honourable Member had been allowed to have his say. Perhaps it might have changed the view of the Government. He wants only four seats; I wanted six. Considering that four is the number which the Select Committee recommended, as is shown by the report of the Select Committee, which the Hon'ble Mr. Rajagopala Achariyar read, I think it may be accepted. The Honourable Member in charge of the Bill laid special stress on sub-clause (a). He said that out of seven seats to be given, four should be given to Mussalmans. The Select Committee intended it to be by election. That recommendation of the Select Committee at least may be carried so that four seats at least may be given to Mussalmans' election."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I wish to correct the misapprehension raised by the Hon'ble Mr. Yaqub Hasan. The Hon'ble Mr. Ahmad Tambi Marakkayar's amendment is that four seats out of thirty should be reserved for Muhammadans. I oppose this amendment."

The Hon'ble Khan Bahadur A. T. G. M. AHMAD TAMBI MARAKKAYAR:—"I have some reasons to quote in support of this amendment. I would request Your Excellency to allow me to have my say as regards the claims of Muhammadans. I hope Your Excellency will allow me to read my speech."

His Excellency the PRESIDENT:—"If the Council has no objection, I have no objection. Pray, proceed."

The Hon'ble Khan Bahadur A. T. G. M. AHMAD TAMBI MARAKKAYAR:—"Your Excellency, the object of my amendment is obvious. Ever since the extension of the Legislative Councils the desire of Mussalmans to secure adequate representation in local bodies, has been repeatedly brought before this Council by me, and the Government have always pleaded their inability to comply with my request on the ground that the matter was one which concerned the Imperial Government. The occasion has now arisen for Your Excellency's Government to show their liberal attitude by giving sufficient representation for Mussalmans at Madras by making necessary statutory provisions in the Bill, now pending, to amend the Madras City Municipal Act. That Mussalman members elected by Mussalman voters of the Legislative Council have proved themselves useful to their community, abundantly shows that the Mussalmans, when given opportunity and power in the local bodies, will also discharge their duties to the entire satisfaction of the Government and of the community which they represent.

"Hitherto it was the practice of the Government to nominate Mussalmans to the local bodies where their representation was inadequate, and in answer to my question put at the Legislative Council meeting held on 2nd April 1916, the Government was pleased to observe:—

'That it is well understood that the existing powers of nomination should be utilised so as to safeguard the interests of the minorities which cannot secure adequate representation through the process of election.'

"Now as nominations are curtailed and converted into elections the Government cannot be in a position to make up for the deficiency of Mussalman members by nomination. In the Bill now under discussion there are only very few nominated seats available for the Government. When such is the case, is it not right that Mussalmans should be given an opportunity of electing Muhammadan representatives through their own electorate? and unless that is done, it is impossible to secure adequate representation. The Select Committee to amend the Bill has expressed its sympathy with the demand for separate electorate for Mussalmans, but they seem to think that, without legislative safeguard for adequate representation of Mussalmans, the matter might be left to the tender mercies of the Government. In fact, I am surprised to find that when separate elective representation is given to Legislative Councils, why that principle should not be extended to the Corporation of Madras and local bodies?

"In this connexion may I invite the attention of the Council to the reply of His Excellency Lord Minto to the Mussalman deputation in Simla in 1906? His Excellency said:

'The pith of your address, as I understand it, is a claim that in any system of representation, whether it affects a municipality, a district board or a Legislative Council, in which it is proposed to introduce or increase an electoral organization the Muhammadan community should be represented as a community . . . and you justly claim that your position should be estimated not merely on your numerical strength, but in respect to the political importance of your community and the services it has rendered to the empire. I am entirely in accord with you.'

"This clear and unequivocal acknowledgment of our community's claim in part carried out in the Minto-Morley Reforms of 1909, was again repeated by His Excellency Lord Hardinge in reply to the address presented to him on behalf of the Punjab Muslim League at Lahore on 2nd April 1911. His Lordship said:—

'I have listened with much pleasure to your appreciation of the scheme of reforms so recently introduced and note your quickness to appreciate the confirmation by my Government, in the Legislative Council of the pledges that have been given to you. You may rest assured that pledges once given by Government will not be broken.'

"In the words of Mr. Montagu,

'The Muhammadans regard separate representation and communal electorates as their only adequate safeguard,'

and in his scheme of reforms he has also emphasised the necessity for communal representations for Mohammadans in the new Councils. But apart from the pledge he says in paragraph 231 of the report, which we must honour until we are released from it, 'we are bound to see that the community secures proper representation in the new Councils.'

"Now at the time when the expansion of local bodies is contemplated, is it not proper that the Mussalmans should be given the same guarantee for their proper representation in the Corporation of Madras that they are given in the Legislative Councils? I wonder why, while the Committee record their opinion 'that in practice it will be desirable to reserve four of the seven seats for Muhammadans,' no Legislative safeguard should be given for the election of four Muhammadans to the Corporation by Muhammadan voters only.

"A similar provision exists for Rangoon Municipal Council and quite recently the United Province Municipal Act saw the necessity for giving separate seats for the Mussalmans and I hope Your Excellency's Government will extend its generosity to Muhammadans. I am fully alive to the fact that the Government are always interested in promoting the welfare of the Muslim community. In fact, in his speech in the Legislative Council held on 8th April 1916, the ex-Member of the Executive Council, Sir P. S. Sivaswami Ayyar, was pleased to observe—

'Mr. Maricair pressed for the reservation of a certain proportion for his community and he pleaded for a better representation of the Muhammadan community. Here again he would assure Mr. Maricair that Government was anxious to get due representation of the Muhammadan community.'

"Therefore, My Lord, I have not the slightest hesitation that this Council will accord its support to this legitimate demand of my community and in doing so, this Council and the Government will be paving the way for the Muslim community to rise to the level of the sister communities of India. In my experience, there has not been under the old Act, more than one elected Mussalman member of the Corporation at a time, and unless sufficient legislative safeguard is made for the election of Mussalman members by Mussalman electors, Muslim interest will badly suffer for want of adequate representation in the Corporation of Premier City of the Presidency.

"With these few remarks I place my proposition for the acceptance of the Council."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"I have nothing to say in reply."

The amendment was put and lost.

The Hon'ble YAQUB HASAN SAHIB Bahadur:—"Your Excellency, I beg to move the amendment No. 2 on the agenda, which is:—'In sub-clause (*c*) *substitute* the word "two" *for* the word "three."'

"Clause (*c*) refers to the councillors to be elected by the Madras Trades Association. My proposal is to reduce it from three to two. My reason for doing so is this, that later on I wish to move that the seats to be given to the South India Chamber of Commerce should be raised

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from two to three That is under sub-clause (*d*) But now I want that the seats for the Madras Trades Association should be reduced from three to two and that the seats for the Southern India Chamber of Commerce be raised from two to three.

"May I move my amendment to sub-clause (*d*) also?"

His Excellency the PRESIDENT:—"No, we will have to take vote separately."

The Hon'ble Mr. A. S. KRISHNA RAO:—"I second it I only wish to point out that on both the occasions when the Corporation met and discussed this question it was urged that the Madras Trades Association should elect two members."

The Hon'ble Mr. J. H. THONGER:—"Your Excellency, I do not wish to take up the time of the Council with any remarks beyond this that I strongly object to this amendment, it is an attempt at daylight robbery that the Madras Trades Association should be deprived of one of its seats to benefit the Southern India Chamber of Commerce. I must protest against it."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"May I point out that under the existing law, we have given three seats to the Madras Chamber of Commerce and three seats for the Madras Trades Association out of 37 seats? Now the Bill as sent up by the Select Committee gives three seats for a Council of 50, so that those two bodies get really less representation than they had before. The Trades Association which had three out of 37 seats now gets three out of fifty seats. Now the Honourable Member's proposal is to reduce it to two. We see no reason to accept it."

The amendment was put and lost.

The Hon'ble YAQUB HASAN SAHIB Bahadur:—"I beg to move amendment No. 3 on the agenda, which is—

'In sub-clause (*d*) *substitute* the word "three" *for* the word "two."'

"In sub-clause (*d*) two seats are provided for the South Indian Chamber of Commerce. My amendment is that it should be raised to three. I have often, in this Council, pointed out that the Southern India Chamber of Commerce is not only a chamber of commerce, but it is at the same time an association for trades also. The traders are represented in the chamber. In the case of European trade and commerce, there is one association for trade and one for commerce. But the Southern India Chamber of Commerce represents trade as well as commerce. The Indian trade and commerce is a very huge business. The whole of the piece-goods trade in the Godown street is Indian, and the volume of that business is much greater than the volume of the business done by all the European trades in the Mount Road. Take the iron trade, that business is also in Indian hands and that is much larger than the iron trade represented in the Trades Association. In the same way, as far as commerce is concerned, Indian commerce is very very important. So, when you have given six seats for European Commerce and European trades, you should give at least three seats for Indian commerce and Indian trade. My demand errs on the side of modesty rather than otherwise. I hope there will be no difficulty in accepting it. If this is carried, the total number might be adjusted in accordance with this proposal."

The Hon'ble Mr. A. S. KRISHNA RAO:—"Your Excellency, I beg to second the amendment. I believe—I speak subject to correction—that in the recent amendment of the Port Trust Act, the representation for the Southern India Chamber of Commerce has been increased. I find no distinction between the representation of the Madras Trades Association and that of the Southern India Chamber of Commerce. I think that the seats for the Southern India Chamber of Commerce may be raised to three."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"Under the law as it now stands, the present City Municipal Act, the Southern India Chamber of Commerce has no representation. The Government put it in and gave it two seats to start with. I dare say this law will come up for revision one of these days and change these things if necessary. There is no reason to start the Southern India Chamber of Commerce with three seats. We considered that, having regard to the relative importance of these bodies, two seats were enough."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I did not intend to speak on this amendment, but in view of the remark made by the Honourable Member that this is to be the start for institutional commissioners to continue for ever, I say that I protest against that. I hope the day will come when all institutional commissioners will be done away with and all of them will be elected commissioners under a general electorate."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"I hope so."

The amendment was put and lost.

His Excellency the PRESIDENT:—"Amendment No. 4 on the agenda falls through. We come now to sub-clause (*e*) and we take first the Hon'ble Mr. Yaqub Hasan's amendment—5 elected by the Muslim community, etc. We have already indicated our attitude before and I do not know if it is necessary to say anything further. Will you move the amendment? It is rather continued."

The Hon'ble YAQUB HASAN SAHIB Bahadur:—"Your Excellency, it will be seen that in clause 5, sub-clause (*e*) it is provided, 'seven elected or appointed by such other associations,

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corporate bodies or classes of persons as the Governor in Council may by notification direct.' That is how it stands. In the original Bill, it was 'three' seats given under sub-clause (*e*) and I find that even in the old law, it was so."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR :—"No it was 'two' under the old law."

The Hon'ble YAQUB HASAN SAHIB Bahadur :—"Under the old law, it was 'two by such other associations, corporate bodies or classes of persons, as the local Government may by notification, direct'. That was how it stood in the Municipal Act of 1904. In this Bill, 'two' was made into 'three', the language remaining the same. In the Select Committee, that 'three' was raised at my suggestion to 'seven'. The Committee went so far as to incorporate in their report the suggestion, that out of these seven seats provided under sub-clause (*e*) four may be reserved for Mahammadans. That was the recommendation, and I wanted that recommendation to be incorporated in the Bill itself; but the Select Committee said, let it go by way of recommendation. It is for the Council to say whether they would approve of the recommendation. Here the wording is, 'classes of persons'. I say that Mussalmans as a class or community may be allowed to elect four and the remaining three may be given to other associations, corporate bodies or other classes of persons as the Governor in Council may by notification direct. So practically, it comes to this, three seats were originally provided for associations, corporate bodies and classes of persons, and these four seats were added to it, so that Mussalman representation may come in under that sub-clause. That was done by the Select Committee. By this resolution, I ask you to give effect to it. I have made it 'six' and if Your Excellency will permit me, I will make it 'four,' so that it may come into line with the other. I move that four may be elected by Mussalmans."

The Hon'ble Khan Bahadur A. T. G. M. Ahmad Tambi Marakkayar seconded the amendment.

His Excellency the PRESIDENT.—"'Four' is to be substituted for 'six' in the amendment."

The amendment was then put and lost.

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR :—"Your Excellency, I beg to move the amendment of which I have given notice, which is amendment 6-A on the supplemental agenda :—

"In sub-clause (*e*) of clause 5 (1) *for* the word 'seven' the word 'three' shall be *substituted*; and the words 'or classes of persons' shall be *omitted*; and the word 'or' shall be *inserted* before the words 'corporate bodies.'

"My reason especially after the discussion that we have had is this; the Council would see that clause 5 (*e*) is likely to give trouble if it is left in that condition; and while the order of the Government of India precludes us from providing for Muslim territorial electorates, it also precludes us from providing for Muslim bodies to elect under that clause. I must admit that the Select Committee probably did not realize the significance of that sub-clause (*e*). But having now considered the whole question, the Government are of opinion that there should be no hesitation in restricting the number of seats under sub-clause (*e*) to three and making it clear that it is intended only for associations and corporate bodies. At present there are only two seats for associations and corporate bodies, one of which is filled by the Port Trust and which Mr. Kuddus Badshah is holding, and the other is held by the Madras and Southern Mahratta Railway which Mr. Moopurappa is holding, and the associations and corporate bodies will get one more which the Government consider sufficient. So I move my amendment so far as sub-clause (*e*) is concerned."

The Hon'ble Mr. H. G. Stokes seconded the amendment.

The Hon'ble YAQUB HASAN SAHIB Bahadur :—"I strongly oppose this motion. 'Three' is too little for associations to be provided under this sub-clause. It has to be remembered that associations and corporate bodies are to be given representations by means of this sub-clause and as observed by the Honourable Member in charge, it was intended by the Select Committee that Muslim associations may be allowed to elect their representatives. If that is so, the number should remain as it is. In the Select Committee's report, it was also added that one of these seats may be given to the Anglo-Indian Association. So, they had one class of persons in view; and it is quite possible that some other class may come in. If the Government think that Mussalman representation is not complete by means of other electorates, as observed by the Hon'ble Mr. Rajagopala Acharyar, they will make up the deficiency by nomination. Why not allow some associations to make up that deficiency? That shows the Government should at least allow if this sub-clause remains without alteration; but even that is now taken away. Further on, you have provided that the Governor in Council may make rules for divisional as well as ward-elections, but now the other elections go away altogether. If the Port Trust is a body that should have a representation, why not bring it under other institutions? The Railway also we may provide for under other institutions and reserve these purely for associations. You may take away 'classes of persons' if you like, but let the number 'seven' remain there, so that all associations and corporate bodies which the Government think should be represented on this corporation may do so through this. To take away that number and to add to the nominated seats is a retrograde step.

"I will presently speak about the nominated seats. They should not be increased. I say this because it is proposed to take away four seats from sub-clause (*e*) and add to the number of

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nominated seats. If you agree to this reduction, you will have to agree to the addition to the nominated seats That I very much object to. Any class of persons who deserve representation, should come in by way of election and not by nomination. Let the nomination be only of officials, like the inspector of schools or the doctor or somebody else, who the Government think should be on it Let five seats be reserved for the nomination of officials and other experts. If associations and corporate bodies deserve representation, let it be by election I therefore strongly oppose this amendment."

The amendment was put and agreed to.

The Hon'ble Khan Bahadur A. T. G. M. AHMAD TAMBI MARAKKAYAR:—"Your Excellency, I have an amendment to move to sub-clause (*a*)—No 8 on the agenda".

His Excellency the PRESIDENT.—"I think that goes out, because we have now reduced the number to three, and therefore you cannot get four out of it. That amendment is destroyed by the alteration we have made in the body of the clause."

The amendment standing in the name of the Hon'ble Mr A S. Krishna Rao, namely that in sub-clause (*a*) the word 'five' be substituted for 'seven' was not moved

The Hon'ble Diwan Bahadur P RAJAGOPALA ACHARIYAR:—"In sub-clause (*f*) of clause 5 (1), I beg to move that *for* the word 'five' the word 'nine' be substituted

"I would call the attention of the Council to the fact that under the existing law, the number of seats filled by nomination is nine—eight plus one (the President) out of 37. If my amendment is accepted, the number will be the same, nine out of fifty. It cannot be said that the Government's nominated strength is increased. I would also venture to point out that out of these nine, we have to provide for communities which fail to secure representation by ward elections and interests which do not come in in other ways and also for expert Government officers whom it may be necessary from time to time to put in. Taking all these various demands, I do not think that the number nine is at all excessive in the hands of the Government. I therefore move my amendment to clause 5 (1), sub-clause (*f*)."

The Hon'ble Mr. H. C. Stokes seconded the amendment.

The Hon'ble Khan Bahadur A T. G. M. AHMAD TAMBI MARAKKAYAR:—"May I move my amendment under clause (*a*) as an amendment under clause (*f*)"

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR.—"He proposes his amendment on (*a*) as an amendment on (*f*)."

His Excellency the PRESIDENT:—"Yes, we will first take the sub-clause."

The Hon'ble YAQUB HASAN SAHIB Bahadur:—"I am opposed to this amendment. I do not want nominated seats to be increased. It was I who proposed in the Corporation that that number should be reduced. I insisted upon the number being reduced in the Select Committee and now I insist here again that that number should remain as it is, that is, five, and should not be raised to nine. We are trying to make our bodies wholly elected, The nomination should be very small. It is no inducement to me to vote for this increase, because it is said that for communities which do not get adequate representation, Government would make it up by nomination. I would say: let those communities go without representation; if they do not secure it in the general electorate, they need not be provided for in this way by the Government. The nominated seats should be only for experts and other officials that the Government may think it desirable to nominate and that is kept in the gift of the Government and that number should be reduced and should not be increased. I am therefore against it. If this is not carried, the result will be that the number fifty will be reduced to forty-six It does not matter A corporation consisting of forty-six councillors, the major portion of which to be elected and only five to be nominated, will be much better than a corporation of fifty councillors with nine of them nominated, that is, nearly 20 per cent nominated."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—'May I be permitted to make a suggestion, because it would facilitate the guidance of my vote? The proposal is to increase the number of nominated seats to nine, and if the Hon'ble Mr Ahmad Tambi Marakkayar's proposal as to clause (*e*) is accepted as to clause (*f*), I would not oppose it."

His Excellency the PRESIDENT:—"We cannot discuss it now. We must take both We must take the Hon'ble Mr. Ahmad Tambi Marakkayar's amendment as an amendment proposing an addition. The Hon'ble Mr. Rajagopala Acharyar's amendment is now before the Council to increase the number five to nine."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"If the proviso is accepted, I would accept it; without the proviso I would not accept it. I would oppose 'nine' without the proviso. Therefore the proviso must be first put to vote."

His Excellency the PRESIDENT:—"No. The Honourable gentleman will have full liberty of taking such action as he likes. The Hon'ble Mr. Ahmad Tambi Marakkayar will now move."

The Hon'ble Khan Bahadur A T G M AHMAD TAMBI MARAKKAYAR:—"YOUR Excellency, I have given notice of an amendment clause 5 (1), sub-clause (*e*), to give four seats to Mahammadans by appointment by Government, but I see from the subsequent amendment that has been passed that 'seven' seats are converted into 'three' and so there is hardly

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room for four seats available for Muhammadans to claim their representation. I beg to move my amendment to clause (*e*) as an amendment to clause (*f*) and I propose to add the following to clause (*f*)—

"Of which four seats will be given to Muhammadans by appointment by the Governor in Council."

His Excellency the PRESIDENT :—"That will come later We cannot consider whether four is a proper proportion to be given to Muhammadans unless we know the total number that would be available under clause (*f*) Therefore, I propose the Council should decide whether or not the Hon'ble Mr. Rajagopala Achariyar's amendment to increase number 'five' to 'nine' should be accepted Having done that, it will then be open to Honourable Members of Council to consider the Honourable gentleman's amendment. I now take vote as to whether or not the Council agree with the second portion of amendment No. 6 A on the supplemental agenda, that is to say, that in sub-clause (*f*) the word 'nine' be substituted for the word 'five'."

The amendment was put and agreed to

His Excellency the PRESIDENT:—"My Honourable Colleague has been considering the Honourable Member's proposal."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR :—"In view of what has taken place, and to make it quite clear to Muhammadans and other minorities that the object of our putting the nominated strength at nine is to provide for them if they could not get in in other ways, I propose to add the following words after the words 'Governor in Council' 'who in making such appointments shall have regard to the representation of Muhammadans and other minorities

"We cannot confine it to Muhammadans; there may be other minorities; nor is it advisable that we should stereotype a certain number of seats for Muhammadans, because that will depend upon the number that come in by territorial divisions. It is wise that the Legislature should say what it contemplates when it fixes the nominated strength at nine."

The Hon'ble Mr H. G. Stokes seconded the amendment.

The Hon'ble YAQUB HASAN SAHIB Bahadur :—"May I suggest one or two words after the word 'Muhammadan' in the addition suggested ?—' so that their total representation on the Council may not be less than four.' That is in keeping with the first speech made by the Honourable member."

His Excellency the PRESIDENT :—"Will the Honourable gentleman send up his words so that we will know where we are. The words here are that after the word 'Governor-in-Council', these words should run on like this 'who in making such appointments shall have regard to the representation of Muhammadans and other minorities'."

The Hon'ble Mr. B. V. NARASIMHA AYYAR :—"May I add a word to bring out the meaning of the amendment clearly ? I would add 'due representation'."

His Excellency the PRESIDENT :—"That is unnecessary. We have the words 'have regard'."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR :—"You will be introducing uncertainty by adding the word 'due'."

The Hon'ble YAQUB HASAN SAHIB Bahadur :—"Will you kindly insert the word 'adequate' instead of 'due'."

His Excellency the PRESIDENT :—"It is the duty of the Government to look to it. The Governor in Council must have regard to this due or adequate representation I put this amendment to the Council."

The amendment was put and agreed to.

His Excellency the PRESIDENT :—"Nothing remains in regard to clause 5."

Clause 5 as amended was then allowed to stand part of the Bill.

Clause 6.

The Hon'ble Mr A. S. KRISHNA RAO :—"YOUR Excellency, I have the honour to move that in clause 8 (2), the word 'thirty' be substituted for the word 'thirty-three'—this is amendment No. 10 on the agenda. The present provision in the Bill is : 'the Governor in Council may at any time remove the Commissioner from office and shall do so if at a special meeting of the Council called for the purpose not less than thirty-three councillors vote for such removal'. So far as this clause is concerned, the reason which induced me to press this upon the attention of the Council is that the fixing of the number at thirty-three irrespective of the strength of the corporation at the time of the meeting, or irrespective of the number of persons present at the meeting, will create real difficulties and will be detrimental to the proper working of this provision. It will be remembered that so far as the Calcutta Municipal Act is concerned, though they have not what is exactly known as a Commissioner, they provide for the appointment of a chairman Section 11 of the Calcutta Municipal Act of 1899 states :—

"'The Local Government shall from time to time appoint a proper person to be chairman of the corporation.'

16TH FEBRUARY 1919.] *(Mr. A. S. Krishna Rao; Mr. Rajagopala Achariyar; Mr. Ranga Achariyar.)*

"'The Chairman may be removed from his office by the Local Government at its discretion, and shall be removed from his office if his removal be recommended by a resolution which has been passed at a special meeting and in favour of which not less than two-thirds of the commissioners present at the meeting have voted.'

"'I am only drawing an example from the Calcutta Act of 1899 wherefrom it will be found that the object would be properly served if two-thirds of the number of persons present at the meeting vote for the removal of the Commissioner. I shall now draw attention to the provisions of the Bombay Act from which this provision is taken. So far as the Bombay Act of 1888 is concerned, section 54 says:—

"'(1) The Municipal Commissioner for the City of Bombay shall be from time to time appointed by the Governor in Council for a renewable period of three years.'

"'(2) But he shall be forthwith removed by Government from office, if at a meeting of the corporation not less than forty-five councillors shall vote in favour of a proposition in that behalf, and he may be removed by the Governor in Council at any time, if it shall appear to the Governor in Council that he is incapable of performing the duties of his office or has been guilty of any misconduct or neglect which renders his removal expedient.'

"This is the Act of 1888, and it is true that so far as that Act is concerned, a specific number was fixed irrespective of the strength of the Council or the number of persons present at the meeting. When forty-five was prescribed as the limit out of the total strength of 72, the proportion worked out to about five-eighths of the total strength. So far as number 33 is concerned, which is the provision that we are making, 30 years after the provisions of the Act of 1888, we are insisting on a much higher percentage than was provided in the Bombay Act of 1888. This certainly works out a higher proportion than the Bombay Act. The Bill as amended by the Select Committee provided for 30 elected commissioners. The Hon'ble Diwan Bahadur Rajagopala Achariyar has told us that after full discussion, they thought that three-fifths of the total strength was enough for election by the various divisions. That is the figure which has also induced me to suggest that 30 may be taken as the number of persons at whose vote, the Commissioner shall be compulsorily removed. I therefore suggest that the proportion of 33 is too much and that the number 33 should be modified the very reason suggested for reducing the number of elected commissioners to 30, will, I hope, induce the Government to accept my amendment."

The Hon'ble Mr. S. V. Narasimha Ayyar seconded the amendment.

The Hon'ble Rao Bahadur T. Ranga Achariyar supported the amendment.

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"I must oppose this amendment. I must call attention to the wording of the clause which is proposed to be amended. Clause 8, (2) says:—'The Governor in Council may at any time remove the Commissioner from office'—that is one thing—'and shall do so if at a special meeting of the Council called for the purpose not less than 33 councillors vote for such removal.' The idea is that if the Commissioner misbehaves or if the corporation have anything definite to say against him, which we consider justifiable, we will remove the man, but that has nothing to do with the question of adverse voting. Adverse voting is in the case where the corporation need not give any reasons. They may simply say; 'we do not want the Commissioner,' and the man goes. The principle of that is not that there is anything wrong specifically but that when two-thirds of the corporation feel and say that they could not get on with him, we say 'in the best interests of the administration, let him go.' That is the principle on which it stands. Honourable Members say 'let us reduce the number from 33 to 30. Let him go on a vote of 30 commissioners.' Let me call attention to the existing law. Under the existing law, Act III of 1904, section 2 which is the section that bears on this subject, says:—'The President may be removed from office by the Local Government, and shall be so removed if his removal is recommended by a resolution in favour of which not less than twenty-eight commissioners have voted at a special meeting.' It is the same thing. Twenty-eight out of thirty-six or seven-ninths is needed to ask for a removal. Under the new law, as put by the Select Committee, it will be thirty-three out of fifty or six-ninths. We have really brought it down to two-thirds. The Honourable Member says 'I would replace the figure at 30'. Some members may be absent. That is just the kind of thing which we anticipate. If the question is really serious and if the members feel strongly, it is essentially a matter in which we may expect all the councillors to come, but if you find that you have not got 33, give up voting for the removal. I have merely given the reasons which induced us to put it at that figure. The Honourable Member has given no particular reason why the number should be reduced. I oppose the amendment."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I wish to support the amendment, Your Excellency. I do not really see what difficulty there is in the Government accepting this amendment. After all, the difference is only three."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"Why press it then?"

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I ask the Government to look at it from this point of view. The policy that we are now pursuing in this legislation is to place trust in this Council and we give them enlarged powers and the whole scheme of this Bill is to extend the policy of trust in local bodies. What is the charm about the figure 33, that you should say that if 33 commissioners say that he should be removed, you are bound to remove him? Does not the same charm extend to the figure 30? If it is 20 out of 50, surely I can understand. Surely 30 is a large majority. It is a substantial majority of the

(Mr. Ranga Achariyar; Mr. Rama Ayyangar; Mr. Yaqub Hasan; the President; Mr. Rajagopala Achariyar.)

corporation. If a substantial majority of the corporation do not want the commissioner, I think the Government even without a statutory obligation will remove him but so long as we are imposing a statutory obligation, why not we have it? Even though I was in favour of 83 in the Select Committee, on further consideration, I have changed my view since then and I consider that this amendment is reasonable and may be accepted."

The amendment was put and lost.

Clause 8 was then allowed to stand part of the Bill.

Clause 9.

Clause 9 was allowed to stand part of the Bill.

Clause 10.

The Hon'ble Mr. K. RAMA AYYANGAR:—"Your Excellency, I do not propose to move amendment No 11 standing in my name."

With the permission of His Excellency the President, the following amendment was then withdrawn:—

After the words 'the proceedings of the Council' *insert* 'except those pending disposal with the standing committee or the President.'

Clause 10 was allowed to be added to the Bill.

Clauses 11 *and* 12.

Clauses 11 and 12 were allowed to be added to the Bill.

Clause 13.

The Hon'ble YAQUB HASAN SAHIB Bahadur:—"Your Excellency, the Hon'ble Mr. T. Ranga Achariyar has given notice of an amendment similar to mine and it is more comprehensive than my amendment, namely, that for 'Rs. 2,500' Rs. 2,000 be substituted. I would rather second his amendment."

His Excellency the PRESIDENT:—"Then I will call on the Hon'ble Mr. Ranga Achariyar to move his amendment."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"Your Excellency, the amendment which I move to clause 13 is this. The clause now provides that the salary to be given to the Commissioner should not exceed Rs. 2,500 per mensem. I propose to substitute 'Rs 2,000' for 'Rs 2,500' in the clause and I also propose to add the following proviso:—

"Provided also that with the approval of the Council the monthly salary of the Commissioner who has held the appointment for a period of not less than three years may be raised by the Governor in Council to a sum not exceeding Rs. 2,500 per mensem.'

"I might mention that the Madras Corporation is not flush of funds. Our revenue is only about Rs. 30 or 35 lakhs whereas the revenue of the Bombay Corporation is one crore and the revenue of the Calcutta Corporation is over one crore. Even in the Bombay Corporation, the maximum under the Act is Rs. 2,500 subject to its being raised to Rs. 3,000 after three years; in Calcutta the maximum is also Rs. 3,000. With over one crore of revenue, that they should be content with such a Commissioner and that the Madras Corporation should be called upon to pay Rs. 2,500 to the Commissioner is to put a burden upon it which it cannot bear. That is one reason.

"The second reason is that my amendment will have the result that instead of shifting the President as it now happens owing to the exigencies of service—he is put in for some time, put on other duty and then other people come—if we have a scale by which after approved service of three years, he will rise to a further maximum, it will be a further inducement for him to remain and the experience that he gained will be useful to the city and will not be lost to the city. I might also mention that so far as the previous history goes, it is a great jump indeed to make the maximum salary Rs. 2,500. We were content with Rs. 1,000 per mensem originally and now under the present Act, even though there is no maximum he starts on Rs. 1,800 and as we are fixing a statutory maximum following the other City Corporation Acts and as we are not leaving it to the discretion of the Council, but to the Governor in Council, I submit that this figure of Rs. 2,500 is too much. It is beyond the means of the corporation and it is too much for our city. I therefore propose that Rs. 2,000 be substituted for Rs. 2,500 and that the proviso be added."

The Hon'ble Yaqub Hassan Sahib Bahadur seconded the amendment.

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"I rise to oppose the amendment. I would first call the attention of the Council to the present law. Section 10 says:—The President shall receive out of the municipal fund such salary and allowances as may be fixed by the Local Government, and shall be entitled to pension or gratuity in accordance with such rules as the Local Government may prescribe. In other words, there is now no maximum for the salary of the President. On the other hand, the Legislature under the law as it now stands, has trusted the Government completely to fix the salary and allowances as the Government may consider suitable. This proposed fixing of the maximum is really a curtailment of the powers which the Government now possess. Personally I may be permitted to say

10TH FEBRUARY 1919.] *(Mr. Rajagopalu Aehariyar; Mr. Narasimha Ayyar; Mr. M. Ramachandra Rao; Mr. Ranga Aehariyar.)*

that I doubt the wisdom of it. But the Bill has been introduced as modified by the Select Committee and the latter has committed itself to the view that some maximum should be fixed. Pray, remember that it is not proposed to give Rs. 2,500 in every case. That is the maximum. In fixing the maximum, which represents the highest limit, you must remember that unless you fix the limit fairly high, you will be confronted with the difficulty or the impossibility of finding suitable men. Either have no maximum or give the maximum such as will allow a fairly reasonable latitude. It seems to me that the sum of Rs. 2,500 is not an excessive maximum. I do not know the class of people who will hereafter fill the office of commissioner; but judging from the past, if you choose from the Indian Civil Service, it would be wise to give a wide limit so that the same man may continue there for some time. To this proviso of my Honourable friend, I have another particular objection. Now the proviso says that he may start on Rs. 2,000 and at the end of three years his salary may be raised to Rs. 2,500; if the corporation recommend it, the Governor in Council may sanction it. I do not think it desirable in any case. In a previous debate, I have already referred to the fact how necessary it is, taking the frame-work of the Bill, to keep the appointment of commissioner as far as possible in the hands of somebody who will feel independent, who will be trusted to do his duty. If we put in such a thing as this, human nature being what it is, that man will be very much tempted during the first three years to neglect the stern duties which the law imposes upon him for the purpose of pleasing the Council. In the best interests of municipal administration and efficiency, if we are to work the Act in the spirit in which it is framed, it is not only necessary that the appointment of the commissioner shall rest in the hands of the Government, but that the fixing of the salary also should be wholly in the hands of the Government. By all means, fix a maximum; but the maximum must be fairly high to give the Government a fair latitude of action in regard to selecting proper men. I oppose the amendment."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"Some important facts have not been mentioned by the Honourable mover or by the Honourable Member who opposed the amendment. The Honourable Member has put forward grounds which are very unsatisfactory. His argument comes to this: under the present Act, we have certain powers; under the new Act, we are giving up those powers and why do you ask for anything more? No reasonable man will say he will take up only just what you throw out. The main question is: what is the total salary with allowances that has been paid to the President during the last five or six years. Neither the Hon'ble Mr. Ranga Achariyar nor the Hon'ble Mr. Rajagopala Aehariyar gave any figures. I should like to know from any Honourable Member of Council if there are any such figures."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"My Lord, I think the Hon'ble Mr. Ranga Achariyar's amendment commits the Council not only to a maximum but also to a minimum salary of Rs. 2,000, because his proviso states that the Governor in Council may raise the salary to Rs. 2,500 in three years. He wants the commissioner to start on Rs. 2,000 and in the discretion of the Government, the salary may go up to Rs. 2,500 at the end of the three years, so that it commits us to fix the starting salary at Rs. 2,000."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"No."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"You say 'not exceeding Rupees 2,000' and you say that Rs. 2,500 may be given in three years."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I say a sum not exceeding Rs. 2,500."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"I see."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I have got one word to say. 'Human nature being what it is'—that is what the Honourable Member says; he has no objection to human nature being what it is so far as the Government are concerned, but he has objection to human nature being what it is so far as the Council is concerned. So far as the commissioner is concerned, I suppose he has to obey certain orders which emanate from Fort St. George and human nature being what it is, he tries to please the Government or the Member in charge or the Secretary; and the Honourable Member has no objection to this. But where he has to deal every day with 50 human beings who have to administer the affairs of the Council, human nature comes into play there. For that very reason, I press my amendment. The Honourable Member says that this commissioner is going to be an independent autocrat. That is not the intention of the Act, that is not the language of the Act. The municipal government of the city vests in the corporation. That, the Honourable Member in charge forgets. The Honourable Member has not given one word of reply about the finances of the corporation. The Government of Madras have been encouraging extravagance on the part of the municipality so that they have landed us in bankruptcy as it were. I plead for economy. May I ask if Rupees 2,500 is too little? Are not Collectors in charge of big districts with only Rs. 2,000? Is this commissionership in the corporation of greater importance than collectorships of districts? Assisted as he is here, by an Engineer, by a Health Officer, by a Revenue Officer and various other officers, of high grade, I do not think that Rs. 2,500 as a maximum is a very large sum indeed. Very few civilians in the upper ranks get that amount. From any non-civilian class you will be able to get the best man for Rs. 2,500. Any expert will be able to take up the appointment. I do not think that Rs. 2,500 is a large sum indeed by itself and it is a large

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sum when we consider the finance of the corporation. The Honourable Member has not vouchsafed one argument with reference to that. He has not said that we are going to increase the resources of the corporation in other ways, and therefore we need not be grieved. If he had said 'we are going to give you other sources of taxation, don't bother about it'; I would never object. But there he brings in his official hand to bear upon us and says 'no, you cannot suggest sources of revenue; but at the same time be liberal in paying your officers.' This is an amendment which is very necessary in the interests of good municipal government in the city."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"May I ask for information as to what the salary has been during the last five or six years?"

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"It will take some time to get the information."

The amendment was put and lost.

The Hon'ble Rao Bahadur Ranga Achariyar claimed a poll which was taken with the following result:—

For	*Against*
The Hon'ble Mr. T. Richmond.	The Hon'ble Sir Alexander Cardew.
" Mr. K. Sadasiva Bhat.	" Mr. L. Davidson.
" Mr. B. Venkatapati Raju.	" Mr. C. G. Todhunter.
" Mr. T. Ranga Achariyar.	" Mr. A. Y. G. Campbell.
" Yequb Hasan Sahib Bahadur.	" Mr. R. Ramachandra Rao.
" Mr. K. Chidambaranatha Mudaliyar.	" Mr. M. Young.
	" Mr. L. E. Bucklay.
" Mr. A. S. Krishna Rao.	" Mr. N. E. Marjoribanks.
" Mr. B. V. Narasimha Ayyar.	" Mr. F. B. Wood.
	" Mr. Aziz-ud-din Sahib Bahadur.
	" Dr. T. M. Nayar.
	" Mr. V. K. Ramanuja Achariyar.
	" Sir Francis Spring.
	" Mr. Littlehailes.
	" Sir Gordon Fraser.
	" Mr. J. H. Thonger.
	" Mr. J. C. Molony.
	" Mr. W. Hotton.
	" Mr. W. J. J. Howley.
	" The Advocate-General.
	" Mr. P. Rajagopala Achariyar.
	" Mr. H. G. Stokes.

The amendment was lost, 8 voting for and 22 against.

Clause 13 was allowed to stand part of the Bill.

Clauses 14 to 17.

Clauses 14, 15, 16 and 17 were allowed to stand part of the Bill.

Clause 18.

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"My amendment is that we shall omit this clause. I would ask Honourable Members to return to section 12 in order to understand the effect of the amendment. Section 11 is what is called an emergency provision. It says: 'The commissioner may, in cases of emergency, direct the execution of any work or the doing of any act which would ordinarily require the sanction of one of the other municipal authorities and the immediate execution or doing of which is, in his opinion, necessary for the service or safety of the public and may direct that the expense of executing the work or of doing the act shall be paid from the municipal fund.'

"That itself is an objectionable provision in principle. The Act proceeds to say that such and such are the municipal authorities and those municipal authorities shall be invested with certain powers, and those authorities are to go to a certain point, the commissioner to go to a certain point, the Standing Committee to a particular point, the Council to a particular point, and the Governor in Council beyond that; luckily section 11 does not enact that the commissioner may do what the Governor in Council can do. The powers of the Governor in Council cannot be encroached upon by the commissioner but he could encroach upon the powers of the Standing Committee and the powers of the council. However, as an emergency clause I did not object, although it is unnecessary in my opinion, because I could not conceive that things could be so emergent in this city, with the facilities that we have, with the motor-car, with the telephone and various other facilities which we have it is impossible to conceive that there is anything so emergent which would authorize the commissioner to encroach upon the powers of the Council or the Standing Committee unless the Red Hills tank bursts suddenly in which case he may order a number of coolies to go at once and work there. But I hope such an emergency is not going to happen every day or even once in a generation. However, that is the

10TH FEBRUARY 1919.] *(Mr. Ranga Achariyar; Mr. Siva Rao; Mr. Molony; Doctor Nayar; Sir Francis Spring; Mr. A. S. Krishna Rao.)*

object of section 11. Section 18 is a curious section. Section 11 trusts to the judgment of the commissioner. It says that if, in his opinion, a certain thing is emergent, he need not wait for the Standing Committee, but he may exercise his judgment. Therefore he has to exercise his judgment. Section 18 curiously enough says that he may delegate that judgment to somebody else. Section 11 requires that in his opinion, a certain action should be necessary and he is to take the risk and responsibility of doing it. Section 18 provides for a devolution or a delegation of that judgment and of that responsibility to somebody else. Being an emergency section, to depend upon one officer's judgment, we can understand. We can hold him liable, but we cannot understand this action. To allow such an emergency provision to be delegated to a subordinate officer, like the Health Officer, the Engineer or the Revenue Officer is quite uncalled for. An emergency upon an emergency is contemplated. I am told that if the President happens to be in Ootacamund and something happens here, what is to happen? as if Ootacamund is not accessible in a few hours telegraphic communication. Another argument suggested is that it is there in the existing provision. Section 24 of the existing Act allows that. What are we sitting here for? If the existing provisions are all right, why should we amend this Act and why should we meet here? We are all of us met to pass the amending Act and we are here to improve the existing law. I submit it is objectionable in principle, when we should fix the thing upon the judgment of one officer, to allow that to be delegated to some other officer. What is the power that we are giving to the commissioner? And what is it that we are giving to the Council? The Council can impose taxation to any limit on real property. The Revenue Officer may say some day that 30 per cent should be imposed as an emergency measure. Whether he does it or not is another thing, but when we are legislating, we should not allow these provisions to be enacted. It is quite uncalled for, unnecessary and it is quite obnoxious to all principles of legislation. I therefore strongly urge this for your acceptance."

The Hon'ble Mr. P. SIVA RAO:—"I second this amendment. It is a power that has been vested in the commissioner and no delegation should, in my opinion, be allowed."

The Hon'ble Mr. J. C. MOLONY:—"I oppose this proposal of the Hon'ble Mr. Ranga Achariyar:—He is first wrong in assuming a perfectly impossible case that a commissioner might direct the levy of taxation by imposing the maximum as a case of emergency. He must assume that the commissioner will be a person of ordinary intelligence and will be rational.

"In the second place, he has not allowed sufficient weight to the fact that real cases of emergency do arise and do require such powers. They are not such things as the bursting of the Red Hills tank or dramatic occurrence of that sort. They very largely relate to the spending of money. Recently for a commodity which was required for the corporation, orders had to go by telegram. It was far in excess of the President's ordinary powers of sanction and I took action under section 21. I submit it is necessary that the President should have power to do those things which are really necessary, and should not have always to fear that when he has acted so in cases of necessity, his action may be repudiated absolutely by those in whose interests he has bona fide acted. As regards the delegation of responsibility, it cannot be called a delegation of judgment. It is said that the commissioner delegates responsibility; but he is responsible for that delegation. The useful point in this section is that if he delegates certain powers to his subordinate that subordinate is protected against the commissioner going back subsequently. Secondly, there are some officials who are averse to taking responsibility on themselves without a certain delegation. There is the Health Officer who may have to take drastic measures sometimes. It is not a case that this is unnecessary."

The Hon'ble Dr. T. M NAYAR:—"I support this amendment, my Lord. I fully recognize that the President should have full power to act under emergencies; but what I do not see is that he should have the power of delegating that authority to somebody else. It is quite true that the President may have to get his Engineer or the Health Officer or the Revenue Officer to execute certain works, but what is required is that the responsibility should be with the President. The President should take the entire responsibility for such work being done and should not delegate it. The Hon'ble Mr. Molony says that one advantage of that will be that the Engineer or the Health Officer or the Revenue Officer will be protected against the commissioner. Do they require such protection? If they require such protection, there must be something wrong with the commissioner. I do not think seriously that such a contingency will ever arise. The attempt to have this section deleted is an attempt to fix responsibility on the commissioner. I do not think that he ought to shirk responsibility and if he shows a tendency to shirk responsibility, I am inclined to withdraw the other powers granted to the commissioner."

The Hon'ble Sir FRANCIS SPRING:—"As a practical administrator of affairs, somewhat similar to the affairs conducted by the Corporation, I entirely support the view of the Hon'ble Mr. Molony that a responsible executive officer like the commissioner must be able not only to exercise his powers on emergencies, but must be able also, if necessary, to delegate his powers to one or more of his subordinates."

The Hon'ble Mr. A. S KRISHNA RAO:—"The Hon'ble Mr. Rajagopala Achariyar, while dealing with the previous amendments, informed us that it was proposed to make the commissioner a responsible person who was not to be swayed by this consideration or that consideration, that he must not placate according to the wishes of the councillors, but should act on his own initiative in all emergencies. It would be carrying that point too far if we allow him to

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retain that responsibility even in matters of special emergency provided for in section 11. There is absolutely no doubt that he requires such emergency powers, wide though they are and extraordinary though they look. But as a matter of principle, what one ought to object to is that such extraordinary powers which require to be exercised on extraordinary occasions should be delegated to persons who cannot be expected to have the same status or the same position. Even in connection with the proposal made to reduce the pay of the commissioner, the Honourable Member in charge of the Bill was very particular that nothing should be done to lower the pay. It is only on account of the confidence that is to be reposed in the individual that this Council had no hesitation in giving such extraordinary powers as proposed in section 11. A reading of section 11 would show that it is not possible to define exactly what the cases of emergency are, and in what extent he can direct the execution of a work or the doing of an act which would ordinarily require the sanction of one of the municipal authorities, the immediate execution or doing of which is in his opinion necessary for the service or safety of the public. We may leave it to his sound sense and good judgment to decide this; but are we to allow him to delegate that power to other officers like the Health Officer or the Engineer? This delegation is an extraordinary remedy which ought not to find acceptance. Once we allow this policy, we cannot say where it will end. We have the fullest confidence in the commissioner and we expect him to do this reasonably; but at the same time to say that we must empower him also to delegate this power is not right. When the section says that the commissioner may delegate to his own officers, he will naturally support his subordinates to whom he delegates his powers. A municipal chairman is expected to be responsible for so many things, and if he gets it done by the subordinates, he naturally supports them."

The Hon'ble Mr. B. V. NARASIMHA AYYAR :—"I wish to add only one word to what my Honourable friend has just now said. The instance given by the Hon'ble Mr. Molony appeared to be a singularly clear instance to show that the power should not be delegated. For what have we now in the section as proposed by the Select Committee? It is not merely to retain the words which we find in the existing section 22 of the existing Act, but to extend it to those who are in temporary charge of duties like the Health Officer or the Engineer or the Revenue Officer. The instance he took was a contract for a very large amount and it had to be negotiated and executed. Suppose he had to ask somebody to execute it. Under this section, it may be a contract for four lakhs and the emergency powers may be exercised by any acting Revenue Officer or acting Health Officer. Is it the purpose for which he will willingly sanction the emergency powers and sanction also the delegation? The instance given is itself sufficient to set us thinking and doubt the wisdom of handing over such a power."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR :—"May I point out to the Council in the first place that this is not new? Under the existing law, section 22 enacts—'The President may, on his own responsibility and by an order, authorize any commissioner, or the Revenue Officer, or the Health Officer, or the Engineer, to exercise any of the powers specified in the last preceding section.' The change made is that he shall not hereafter delegate it to a councillor, but to the three chief heads of departments. It is a matter for consideration if there have been any instances at all till now when the existing section was worked wrongly."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR :—"Was it worked at all?"

The Hon'ble Dr. T. M. NAYAR :—"No."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR :—"Never, to my knowledge."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR :—"You should have asked for that information. I am perfectly entitled to urge that no Honourable Member who urged this has yet given an instance of that having been worked wrongly. The Honourable Member should have said 'give me an instance in which it was worked.' He has not said that."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR :—"I say it now and I ask for it."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR :—"There seems to be some amount of misapprehension. It has been urged by one Honourable Member that the commissioner should not throw his responsibility upon somebody else. If a man does that, he is entirely unfit. The Hon'ble Mr. Krishna Rao said 'why pay a high salary to a man who does not accept responsibility.' The merit of this section is that it keeps the responsibility. It says 'the commissioner may, on his own responsibility and by an order in writing, authorize the Health Officer or the Engineer or the Revenue Officer, etc.' The commissioner's responsibility remains. It is not a case of delegation at all. The commissioner is given certain extraordinary powers and the framers of the Bill, as it stands, contemplate the contingency that may arise when it may be necessary to delegate. When there is a severe epidemic or plague, the commissioner may have to act and use his extraordinary powers under section 11; but as he cannot be in all places at the same time, he will have to allow his chief executive officers to act. But to protect the public and the Corporation and to fix the responsibility upon him, the proposal is made: 'If you do so, do so on your responsibility; do not divest yourself of responsibility by allowing the Health Officer or somebody else to do this or that.' Further, to protect the chief heads from trouble, it is said that the commissioner shall put this in writing. The great merit of section 18 is that it fixes the responsibility on the commissioner. His responsibility continues, and it gives adequate protection to the persons who are asked to act for him and it also provides for contingencies which may arise at any time. It is therefore, in my opinion, necessary. I oppose this amendment."

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The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I have a few words to say."

His Excellency the PRESIDENT:—"The Honourable gentlemen must remember that the Bill has got 400 clauses."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"It is an important Bill. The Bombay Municipal Act took three weeks. I must do my duty here and I cannot have another opportunity to do it. I cannot allow anything to be passed without a remark. It is said that the commissioner should have extraordinary powers. I do admit it. Another question was also raised and that was whether there should be delegation. That also is not disputed. Section 16 provides for this delegation of his ordinary powers. The question is whether he should delegate his extraordinary judgment. That is the issue before the Council. Let us not confuse ourselves with those side issues which have been raised as a sort of argument. Section 11 requires that if 'in his opinion a certain thing is 'necessary' he may do it. It is an absurdity to suggest that he keeps his responsibility and asks somebody else to form his opinion. It is absurd to conceive of such a case. When one man has to form an opinion, how can he say 'I am responsible, you form the opinion.' The proposition has only to be put forward in that way to show its absurdity. People accustomed to executive administration will not see the absurdity. But we, who are accustomed to judicial modes, look at things and see the absurdity. Section 22 is in existence under the existing law. I am thankful to the Honourable Member in charge for putting me in mind of section 22. It has been there from 1904. From 1904 to 1918 not a single occasion arose, so far as my memory goes, in the last ten years of my municipal experience, for the subordinate to exercise any judgment under section 22. No such case ever came up for consideration. I therefore think that it is an absolutely unnecessary provision and it would be mischievous. As we are enacting the law, it would not be proper to retain such a provision."

The amendment was put and lost.

The Hon'ble Rao Bahadur T. Ranga Achariyar demanded a poll which was taken with the following result:—

For	*Against*
The Hon'ble Mr. V. K. Ramanuja Achariyar.	The Hon'ble Sir Alexander Cardew.
" " M. Ramachendra Rao.	" Mr. L. Davidson.
" " P. Siva Rao.	" " C. G. Todhunter.
" " K. Rama Ayyangar.	" " R. Ramachendra Rao.
" " K. Sadasiva Bhat.	" " M. Young.
" " K. R. Suryanarayanamurti Nayudu.	" " L. E. Buckley.
" Dr. T. M. Nayar.	" " R. B. Wood.
" Mr. B. Venkatapati Raja.	" Aziz-ud-din Sahib Bahadur.
" the Raja of Pittapur.	" Mr. T. Richmond.
" Mr. Yaqub Hasan.	" the Rev. G. Pittendrigh.
" " T. Ranga Achariyar.	" Sir Francis Spring.
" " K. Chidambaranatha Mudaliyar.	" Mr. R. Littlehailes.
" " A. Suryanarayana Rao.	" Sir Gordon Fraser.
" " A. S. Krishna Rao.	" " Fearless Barber.
" " B. V. Narasimha Ayyar.	" Mr. J. H. Thonger.
	" " J. C. Molony.
	" " W. Hatton.
	" " W. J. J. Hawley.
	" the Advocate-General.
	" Mr. P. Rajagopala Achariyar.
	" " N. E. Manjeribanks.
	" " A. Y. G. Campbell.
	" " H. G. Stokes.

The amendment was lost, 15 voting *for*, and 23 voting *against*.

The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARIYAR:—"Before I move my amendment, I should like to know whether the amendment No. 103 to clause 369, standing in my name, is likely to be accepted. If that amendment is accepted, I move this. If that amendment is not accepted, I will not move it."

The Hon'ble the ADVOCATE-GENERAL:—"That is not likely to be accepted."

The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARIYAR:—"Then I do not move it."

With the permission of His Excellency the President, amendment No. 14 which was: "*Omit* the words 'in writing' in line 1" was withdrawn.

Clause 18 was allowed to stand part of the Bill.

Clause 19.

Clause 19 was allowed to stand part of the Bill.

At this stage the Council adjourned for a short interval.

The Council re-assembled at 3 p.m.

The HON'BLE THE ADVOCATE-GENERAL:—"Your Excellency, I move amendment No. 15-A on the agenda, which is

'*to add* the following at the end of clause 20 (1): "and may by such regulations provide for a conference of two or more standing committees or for the appointment out of such committees of a joint committee for any purpose in respect of which they may be jointly interested. Such conference or joint committee shall have all the powers of the standing committees concerned."'

"Honourable Members are aware that under this Bill, as different from the existing law, four standing committees are established respectively dealing with taxation, finance, health and education. The Council has power under sub-clause (1) of the Bill by regulations to assign the various functions imposed upon the standing committee under the Bill to the respective standing committees. It has got full powers of distribution; and the regulations may be so framed as to prevent any kind of deadlock. But, in order to make the point perfectly clear, what is proposed is to add the words which I have just now read enabling the Council expressly, if it so chooses, to provide for a conference or the appointment of a joint committee out of the standing committees whenever matters arise in respect of which more than one standing committee happened to be interested. In regard to regulations dealing with finance, if they are framed with due regard to the functions of the standing committee, it may be that this device of a conference or of a joint committee may be unnecessary. As the Bill now stands the only provision made to co-ordinate all these four standing committees whenever there is necessity for co-ordination is in rule 15 of schedule II printed at page 75 of the Bill. That says: 'The commissioner shall, in any case in which two standing committees may have passed conflicting decisions, submit a report to the president who shall place the subject before a meeting of the Council and pending the resolution of the Council, the commissioner shall withhold all action in regard to the matter in issue.' That is a more dilatory procedure than the one proposed. That, first of all, necessitates that there should be conflicting decisions which must have been arrived at. By a joint committee conflicting decisions may be prevented altogether, and there may be no necessity for it. Whenever there is a likelihood of that, if they come together, they can come to a conclusion which will be binding on both the bodies. That is the object with which these words are sought to be introduced at the end of sub-clause (1). As for the joint committee procedure, there is analogy for that to be found in English legislation where the county council and the borough council can co-operate. Again in Bombay, in the Bombay Act it is found that where more than one committee can be appointed by the Corporation, and where one municipality may have to co-operate with another municipality, the two municipalities may appoint a joint committee. The form of the words in this amendment was adopted from those two enactments. It is only giving power to the Council which they may or may not exercise, which they may find it necessary to exercise or not. The Council is not compelled to appoint a joint committee unless they choose to do so. If they find that a conference will be unwieldy and that a smaller joint committee will be a more suitable machinery to sit, they may do so. They may exercise the power just as they choose. Honourable Members will see that there are four standing committees each consisting of seven members. It may be that a conference of two standing committees may be quite feasible, but where four standing committees have to confer, a joint committee will be a better plan than a conference of all the four standing committees consisting of twenty-eight members. The last words are added: 'such conference or joint committee shall have all the powers of the standing committees concerned.' It is necessary to provide for that in order to enable such action as may be taken in cases where there may be differences of opinion—in order to make the decision binding on the municipal authorities established under the Act. It is for that purpose that this is put in."

The Hon'ble Mr. H. G. Stokes seconded the amendment.

The HON'BLE MR. A. S. KRISHNA RAO:—"So far as the proposed addition is concerned, it is absolutely necessary to avoid certain difficulties which are likely to arise owing to the absence of a conference of these standing committees. While I welcome this addition, I would suggest that it is quite sufficient if a conference of two or more standing committees is provided for purposes in which they may be jointly interested and that such conference as has been pointed out by the Hon'ble the Advocate-General may have the powers of the standing committees concerned. I object, my Lord, to that portion of the addition which suggests the appointment of a joint committee out of these committees. I formally move as an amendment that these words be deleted: 'or for the appointment out of such committees of a joint committee' in lines 2 and 3 of the proposed amendment and the words 'or joint committee' in line 4 of this amendment. These are the words that I propose to have deleted from the amendment of the Hon'ble the Advocate-General. If this amendment is accepted, the proposed clause will be as follows: 'The Council shall, by regulations framed for the purpose, determine the powers and duties of each standing committee and may, by such regulations, provide for a conference of two or more standing committees for any purpose in respect of which they may be jointly interested. Such conference shall have all the powers of the standing committees concerned.' Honourable Members of Council will see that according to schedule II, relating to rules regarding the proceedings of the Council and the committees, it is provided in rule 12 that the quorum for a meeting of the standing committee is only three. Instead of an unwieldy committee, the committees have been divided into four with seven members each and the quorum provided in the Bill is only three. It will be quite sufficient if conferences of those standing committees are arranged for all purposes, in which they are interested; but if with these small

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committees with a prescribed quorum of three, if it is further provided that they may have a committee selected out of these standing committees and if they are given the power of the standing committees themselves, the result will be as satisfactory as it should be. Already in the present Bill wide powers have been given to the standing committees and as this conference will have the powers of both the standing committees, it is sufficient. There is no necessity to have a joint committee of these standing committees. I move this amendment."

The Hon'ble Rao Bahadur T. Ranga Achariyar seconded the amendment.

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"I support the deletion of these words as proposed by the Hon'ble Mr. Krishna Rao. As has been observed by the Honourable mover of this amendment, Honourable Members will see that under this Bill, four standing committees are set up and each of them will have seven members. I recognise the necessity for a joint conference, because one of the committees deals with finance, another deals with public health, another with another subject, and another with education. It would be necessary for us to arrange for a joint conference of each of these standing committees for the purpose of settling business and financial questions because, after all, each of these committees will have to deal with the finance committee. It would be necessary to promote better understanding between each of the four committees to arrange a joint conference. If there is to be a joint conference, it may not be all the members of one standing committee conferring with all the members of another standing committee, but I take it that they will make a further selection of some of their members to confer with the members of the other committee, not the whole of the committee but another committee. The result is if you supersede both the committees and entrust this power to a joint committee of both the committees, we will land ourselves in a rather anomalous position. It may be possible by regulations to provide what effect should be given to the proceedings of the joint committee. That would be a better way than to supersede the two committees by the constitution of a joint committee composed of some members of each of the two committees. It seems to me it would simplify matters and the same object will be attained by a regulation providing that the proceedings of the joint committee should be communicated to each of the standing committees, so that necessary action may be taken by re-consideration of each of these two committees."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"What is your proposal?"

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"I propose the deletion of the last sentence, namely, 'such conference or joint committee shall have all the powers of the standing committees concerned'. I will have the rest."

The Hon'ble the ADVOCATE-GENERAL:—"We will accept it."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"I accept it."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I do not understand it."

His Excellency the PRESIDENT:—"The Honourable gentleman took exception to the last sentence on the ground generally that it interferes with the structure of the Bill and appears to give the standing committee new power. The Honourable Member in charge is willing to accept the deletion of that last sentence. That is the position which has been arrived at so far."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I want to understand the object of this deletion."

His Excellency the PRESIDENT:—"The object is to leave the powers of the standing committee as they are in the Bill. This amendment expressly suggests a joint committee and a conference in subjects in which two or more standing committees may be jointly interested and they will be left with their own statutory powers unimpaired."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I am afraid it will not do for this reason. Suppose a conference of two joint committees takes place, supposing the works committee take one view and the health committee take another view, what will be the position?"

His Excellency the PRESIDENT:—"You cannot prevent the committees conferring and you must allow for such a conference. If they cannot agree the Corporation can settle it under the powers of the Bill."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"Is any regulation necessary for a conference?"

His Excellency the PRESIDENT:—"The Advocate-General put it that this might be a useful suggestion and it is therefore expressly included in the Bill. It is obviously better to give the committees power of meeting jointly in conference. It is quite harmless."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"So long as you do not give them statutory powers, there is nothing to prevent them from having a conference. Does it need a statutory provision?"

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"The idea is to put it there. I agree with the Hon'ble Mr. Ranga Achariyar that even if it is not there, there is nothing to prevent the Corporation from having a regulation, providing for a joint conference. It is there, but it is better to indicate it, so that the object may be obvious in actual working. That is

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why we considered it necessary to have these words as proposed by my Honourable friend:—'And may by such regulations provide for a conference of two or more standing committees or for the appointment out of such committees, of a joint committee for any purpose in respect of which they may be jointly interested.' I agree with the Hon'ble Mr. Ranga Aehariyar that even without those words, under the Bill as it stands, the Corporation will have power to confer. But if you put it there, it will suggest itself more easily in case there is any friction. It is idle to deny when you are putting four committees instead of one, that there is a contingency of friction, and so let us provide for it. The deletion of the last sentence that we agreed to is because it will interfere with the powers of the standing committee. In the last resort, the Corporation will be supreme; they may override any committee or all committees. It is reasonable that we should not go any further, and appoint a joint committee with powers in supersession of those of the standing committee."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"The only danger that I feel is, when you enumerate one power, some of us will argue that it will exclude the rest. What is the necessity for enumerating the thing?"

His Excellency the PRESIDENT:—"It is only empowering the Corporation to frame regulations. This amendment consists of two sentences and the proposal to amend the amendment is in the name of the Hon'ble Mr. Ramachandra Rao. He proposes to omit the last sentence of the amendment."

The amendment was put and agreed to.

The Advocate-General's amendment as amended was put and agreed to.

Clause 20, as amended, was allowed to stand part of the Bill.

Clauses 21 and 22.

Clauses 21 and 22 were allowed to stand part of the Bill.

Clause 23.

The Hon'ble Mr. K. RAMA AYYANGAR:—"In view of the opinion of some of my Madras friends, I do not propose to press my next amendment."

With the permission of His Excellency the President, the following amendment was withdrawn:—

In clause 23 (1) *add* at the end after the words 'or the commissioner', 'except by way of revision on requisition provided hereunder.'

Clause 23 was allowed to stand part of the Bill.

Clauses 24 and 25.

Clauses 24 and 25 were allowed to stand part of the Bill.

Clause 26

The Hon'ble Mr. K. RAMA AYYANGAR:—"I do not propose to move the amendment which stands in my name."

With the permission of His Excellency the President, the following amendment was withdrawn:—

In clause 26 (2) *add* at the end 'subject to a revision by the council on a requisition by at least ten commissioners of the council.'

Clause 26 was allowed to stand part of the Bill.

Clauses 27 to 41.

Clauses 27 to 41 were allowed to stand part of the Bill.

Clause 42

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I propose amendment No. 18 on the agenda, which is:—*Omit* the words 'or the commissioner' in line 6 of clause 42.

"This is a reserve power in the controlling authority, namely, the Governor in Council, to direct the local authority to perform certain acts which, in their opinion, should be performed. It will also be noticed that the object is, before the Governor in Council take action under the proviso, to give the council an opportunity of showing cause why such an order should not be made. The council may take one view and the Governor in Council may think that the council has neglected to do a certain thing and they may direct it to perform it. The Governor in Council deals with the council and not with the commissioner direct. I think it was an omission which was overlooked in drafting section 42. It is not intended that the Governor in Council should direct the commissioner over the head of the council. Whatever they wish to get done, they must direct the council to do and not the commissioner. The commissioner is the authority appointed by the Governor in Council and he will feel bound to carry it out. He may not even wait for the council, but the council must take the responsibility and the Governor in Council must direct the council. That is the object of this amendment."

The Hon'ble Mr. A. S. Krishna Rao seconded the amendment.

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The Hon'ble the ADVOCATE-GENERAL:—"The Government oppose the amendment which is proposed by the Hon'ble Mr. Ranga Achariyar. The commissioner has got independent statutory powers apart from the council. When he commits default in the discharge of his duties, which are imposed upon him by various sections of the Act, then certainly the requisition by the Government should be as against him. My honourable friend is apparently under the impression that the communication is to the commissioner. That is not so. So far as all official correspondence is concerned, that passes between the Government and the president, whether it is the commissioner that is directed or the council that is directed to perform the duty, the correspondence is with the president of the corporation. We are not dealing with the question of correspondence, but the question of the incidents of duty. Whose is the duty? Is it the duty of the commissioner or of the council? Who is the person who is to be called upon to discharge the duty? If it is the council that has to do the duty, the council should be asked. If it is the commissioner, it is the commissioner that should be asked to do it. There are various chapters of the Bill under which the commissioner alone has duties, for instance, the prevention of infectious diseases and looking to insanitary buildings, dangerous wells and tanks, etc., in regard to which he has got various duties to perform. If an emergency arises, and the Government think that the commissioner has neglected to discharge his duty, and that duty should be forthwith discharged, it is the appropriate municipal authority upon which the requisition made by the Government should be imposed."

The Hon'ble Mr. K. RAMA AYYANGAR:—"Your Excellency, I submit that this goes to the very root of the principle of this legislation. Section 23 to which I proposed to move an amendment says: 'subject to the provisions of this Act, the municipal government shall vest in the corporation'. As pointed out by the Hon'ble the Advocate-General, no doubt the council is asked to delegate its authority in certain matters to other particular authorities and in such cases, it shall not exercise the functions so delegated. There is a provision in section 24 which says 'the standing committee and the commissioner shall be bound to give effect to every resolution of the council unless such resolution is cancelled in whole or in part by the Governor in Council.' So far as the Government are concerned, certain powers are vested in the Government to interfere in certain cases, to ask that a certain expenditure should be incurred, to sanction certain expenditure when the estimate is above a certain figure. These are the main provisions under which the Government can interfere. 'Government can interfere when the council exceeds its powers under section 44 and it can cancel wholly or in part any by-law. That is the power that has been given to the Government. Whatever it is, subject to these powers of interference, Government have nothing to do with the municipal administration of the city. While that is so, I submit, my Lord, this communication or this direction to the commissioner, though the communication passes through the president, directly from the Government would mean that a delegated authority of the council shall also become the direct authority for certain purposes. I do not think that that can be the spirit of the Act as it is now framed. In fact, the whole matter in the case of important cities is governed by the resolution of the Government of India dated 16th May 1918 in which it is said 'in order that the large amount of every day administration necessary should be efficiently carried on, the administration is, in Bombay, placed under a special nominated Commissioner, who is, however, subject to the general control of the corporation and of its standing committee. This proposal was commended in the resolution of 1915, and it appears to the Government of India to be worthy of consideration. So long as the executive officer of a city is protected from the possible caprice of a board by provisos requiring that, though his nomination may be by the Board, his appointment should be approved by Government and that he should not be removed without the sanction of the Government unless by the vote of a substantial majority of the board, it is not necessary to require that the executive officer should be a Government official, and competent men can be appointed to the post who have not been or no longer are in Government service.' The spirit of this paragraph has been adopted in the present legislation and as I said section 23 expressly says 'subject to the provisions of this Act, the municipal government of the city shall vest in the council'; and the president is the authority who is to correspond with any outside body. That being so, it is only proper that there should be no order to the commissioner direct though it may be through the president as if he were a post office. There is the power vested in the Local Government to immediately appoint an officer to do certain acts, get them done and collect the charges from the corporation. Such an authority may be necessary, but once the act is to be done, though it may be by any portion of the corporation, the other portions are only authorities who have been given particular powers which under ordinary circumstances will not be interfered with and I submit we will be going against the spirit of the Bill if there is a provision that the commissioner can be communicated with directly by an executive order of the Government. The council is entitled to see that he does the act which he has neglected to do. However, where they have not also taken notice, Government may communicate the order. In that case, the order should be to the governing body and not to the executive officer, who is supposed to be under the governing body for all purposes, though for purposes of convenience certain powers within certain limits are given to him, the council agreeing not to exercise them. That being the scope and principle of the Act, I submit the amendment has to be accepted."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"This opposition, in my opinion, seems to be an opposition for opposition's sake. If the Hon'ble the Advocate-General's argument is to be accepted, he should have provided also on his own argument, to direct the

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council or the standing committee or the commissioner within a specific period of time. He forgot altogether that under the scheme of the Act, the council, the standing committee and the commissioner have respective functions assigned to them It must be beneath the dignity of the Government to deal directly with an executive officer when they have entrusted the municipal government to the council, and when the Governor in Council feel that certain duties have not been discharged by a certain officer, they must deal with the council direct and not with the executive officer of that council. Therefore, saying that it is the appropriate duty of the commissioner, does not seem to be a sound reason, because, as I said already, the Hon'ble the Advocate-General should have taken care to introduce the words 'standing committee' also there which he has not done. That shows that he is merely inventing an argument at the time of arguing the question. It is improper in principle on the part of the Government to deal direct with the commissioner even though, as the Hon'ble the Advocate-General said, it may be that all correspondence should be through the president. Is the president a post office to transmit the papers to the commissioner? Is that the idea? On the other hand, you want to treat the corporation as a respectable body and the Governor in Council represent outside control, the principle being that they exercise the control over the council from outside ; and that principle is respected by saying that you shall not have direct correspondence with the commissioner You make the president merely a post office to send communications to the commissioner. What is the poor commissioner to do when he gets such a direction from the Governor in Council? If such a direction were to come to the council, they would be prepared to obey it or to disobey it at their risk. But to give him directions is mischievous in principle and cannot be supported ; and it can only be justified by executive notions."

The Hon'ble the ADVOCATE-GENERAL :—"I am afraid this small amendment which is more or less verbal does not deserve the vehemence and the eloquence which my honourable friend brought to it. It is more or less verbal. If Honourable Members would look at sub-clause (a) of clause 42, it says: 'If, on receipt of any information or report obtained under section 40 or 41, the Governor in Council is of opinion that any duty imposed upon any municipal authority by or under this Act has not been performed or has been performed in an imperfect, inefficient, or unsuitable manner' the Governor in Council may direct the council or the commissioner to make arrangements for doing it. The reason why the standing committee was omitted is that it has not got executive powers It is not the executive ; but the commissioner is the executive. The supreme regulating body is the council in which the whole municipal government is vested. There is no reason to include the standing committee which is neither the executive nor the governing authority.

"So far as the other point is concerned, clause 37 makes it perfectly plain that no official correspondence between the corporation and the Governor in Council shall be conducted except through the president. The president shall be bound to transmit communication addressed through him by the commissioner to the Governor in Council or by the Governor in Council to the commissioner. Clause 37 which has been passed by the Council clearly contemplates the president acting, as my honourable friend suggested, as a post office. He is merely to transmit the correspondence between the commissioner and the Government. This is necessary, because the authority which has to discharge certain duties is different from the council which has not got all the duties It follows the existing law. Under the existing law, section 25 of the Act of 1904 says: 'If the Local Government are of opinion that any of the duties imposed on any municipal authority by or under this Act has not been performed or has been performed in an imperfect, inefficient or unsuitable manner, . . . the Local Government may, by an order, direct the municipal authorities, or any of them, within a period to be specified in the order, to make arrangements to their 'satisfaction for the proper performance of the duties, etc.' "

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR :—"The President is head of the corporation. You forget that."

The Hon'ble the ADVOCATE-GENERAL :—"The President will certainly be a municipal authority under the existing Act It simply follows the existing phraseology"

The amendment was put and lost.

Clause 42 was allowed to stand part of the Bill

Clause 43.

Clause 43 was allowed to stand part of the Bill.

Clause 44.

The Hon'ble Mr. K. RAMA AYYANGAR :—"I do not press amendment No. 18 in my name".

With the permission of His Excellency the President, the following amendment was withdrawn :—'*Delete* sub-clause (*d*) of clause 44 (2).'

Clause 44 was allowed to stand part of the Bill

Clause 45.

His Excellency the PRESIDENT :—"Amendment No. 20 in the name of the Hon'ble Yaqub Hasan Sahib Bahadur falls as also No. 21 in the name of the Hon'ble Mr. A. S. Krishna Rao."

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The following were the two amendments, in the name of the two honourable gentlemen :—

The Hon'ble Mr. YAQUB HASAN :—

20. After the words 'divisional councillors' *insert* the words 'and Muslim councillors' and after the words 'thirty divisions' *insert* the words 'and six Muslim divisions'.

The Hon'ble Mr. A. S. KRISHNA RAO :—

21. *Substitute* 'thirty-two' *for* 'thirty'.

Clause 45 was allowed to stand part of the Bill.

Clause 46.

His Excellency the PRESIDENT :—"Amendment No. 22 in the name of the Hon'ble Yaqub Hasan Sahib falls."

The amendment was :—22. *Omit* the word 'divisional' and *insert* the words 'and Muslim division' after the words 'each division'

Clause 46 was allowed to stand part of the Bill

Clause 47.

His Excellency the PRESIDENT :—"Amendment No. 23 also falls consequentially."

The amendment was :—23. After the words 'each division' *insert* the following :—

'and Muslim division, provided that the names of Mussalmans qualified to vote shall alone be entered in the lists for the Muslim divisions and they shall be omitted from the lists for the other divisions.'

Clause 47 was allowed to stand part of the Bill.

Clause 48.

Clause 48 was allowed to stand part of the Bill.

Clause 49.

His Excellency the PRESIDENT :—"I am in a little difficulty which amendment we may take."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR :—"May I suggest a procedure?"

His Excellency the PRESIDENT :—"If you please."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR :—"My amendment brings out many of the points brought out in the amendments proposed by the Hon'ble Yaqub Hasan Sahib and others, so that if it is taken as the basis, they may move their amendments. The Hon'ble Yaqub Hasan Sahib's amendment comes earlier and the Hon'ble Mr. A. S. Krishna Rao's amendment also comes earlier, but mine comprises both."

His Excellency the PRESIDENT :—"We shall first take the first four lines of the clause in the Bill settling the question of residence. I shall put to the Council sub-clause (1) of clause 49 until the words 'and either' shall stand part of the Bill."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR :—"It is affected by my amendment."

His Excellency the PRESIDENT :—"It is affected by the other amendment. If the Council decides that that clause stand part of the Bill, it decides on the amendment that deals with that part."

The Hon'ble the ADVOCATE-GENERAL :—"I move that first four lines of clause 49 (1) stand part of the Bill."

The Hon'ble Mr. H. G. Stokes seconded the motion.

His Excellency the PRESIDENT :—"Now, Honourable gentleman will be free to speak against it in the sense of their amendments."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR :—"I move, Your Excellency, my amendment. The substance of clause 49 (1) is that residence in the division is to be made a necessary qualification for the person to be entered as a voter in the division. My first amendment is that residence in the division need not be a necessary qualification, where the person pays a property tax. I shall explain my position. Under the present law as it is, residence is not a qualification for being a voter in any particular division. That is to say, if he pays the property tax, he is entitled to be registered as a voter. He may live out of Madras; he may live in any other division, but if he pays the property tax in the division where the property is situate, for that property, he gets the vote. Now, the proposed section as amended by the Select Committee introduces this innovation and deprives the people who have votes already of

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the votes that they possess. That is one objection to the proposed provision by the Select Committee. Apparently the principle they have in view is the question of the plurality of votes. My suggestion is not open to that objection at all. In fact, the franchise is not personal. It is based upon property qualification. I can understand the objection to give one man more than one vote may apply to the case where it is purely manhood suffrage based upon the persons; but where the franchise depends upon paying municipal rates, the qualification attaches to the person who is the owner of the property, or rather the person who pays municipal rates. It depends upon the law of the place—as to who pays the rates. It is the owner that is made responsible for the municipal rate. Even if the occupier pays it, he can recover it from the owner. The scheme of the Act is to make the rate recoverable from the owner, the franchise depending upon the property qualification. That is a real qualification and that depends upon the locality where the property is situate. That is why the law has all along been that it follows the owner wherever he may be situated. Being immovable property the rate depends upon the property where it may be situated. It has all along been recognised in all franchises that where it is based on the property, residence is not made a condition precedent to qualify him for a vote. Till the recent Act of 1917 in England where the franchise depended upon the possession of real property, residence was not a condition precedent."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"How is it now?"

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"Give me everything that England has; we are not fit enough to take English things in all other matters, but whenever it suits the Government, they say 'take what is the provision in England'; but whenever it does not suit them, they say 'this is not suited to this country.' So recently as 1909 when the House of Commons passed a Bill making residence a compulsory qualification the House of Lords rejected it. That is only very recently. Where the existing law provides that where a man pays the rate in a particular division, he shall be entitled to vote in that division, there is no reason in principle why that vote should be taken away. I want to satisfy some of my non-official friends. I have to satisfy not only my official friends, but sometimes my non-official friends also. Suppose the city is divided into thirty wards, the whole city having thirty elected commissioners, you will be entitled to record your vote for thirty persons. Instead of recording it at one booth, you record it at thirty different places. It is one vote for each candidate in each district. I being a resident in Madras, have property in Tanjore, and I pay the property tax in respect of that property. The qualification exists. Why could I not go and exercise the franchise there? Madras is divided into so many districts, in each district there are so many candidates and I have property paying the rate. The procedure is, I am served with thirty bills if I have thirty houses. The franchise being dependent upon the possession of property for which I pay taxes, there is really no reason why I should not have a vote. Further, in Madras it is not doing anything obnoxious in principle. It is the principle which exists under the present Act. The Honourable Member in charge has appealed to existing provisions whenever he wanted to oppose my amendments. I hope he will follow existing provisions and I hope he would not blow hot and cold. I hope he will say that there is no need for a change. If existing provisions are good in order to oppose my amendments, I invoke the aid of those existing provisions to support my amendment. I ask the Honourable Member to be consistent in this matter. There is nothing objectionable. I can take you through the numerous statutes where residence, so far as municipal franchise is concerned, is not made compulsory, where franchise is dependent upon the payment of rates. I therefore move my first amendment that residence need not be a condition precedent in the case of a person paying the property tax.

"My amendment is No. 29:—'In clause 49 (3), after the words "unless he" in the second line *add* as sub-clause (a)—

"Has paid in the year preceding that in which the electoral roll is published a tax mentioned in clause (a) of section 98 in respect of property in that division or'

omitting all the words from "has" to "either."

The Hon'ble Mr. A. S. Krishna Rao seconded the amendment.

The Hon'ble Mr. P. SIVA RAO:—"I sent up a similar amendment, amendment No. 24-A in the supplemental agenda and I wish to say a few words."

His Excellency the PRESIDENT:—"Yes, pray do. If the Honourable Member wishes to address himself to the residence for 120 days in the division, this is the time for him."

The Hon'ble Mr. P. SIVA RAO:—"Only that point, Your Excellency. The first clauses of my amendment relate to other things. The gist of the proposed amendment is to dispense with the residential qualification in the case of those who become entitled to vote by reason of the payment of property tax. In other words, I may be a resident of Bellary and I may happen to own a house in Madras within the limits of the corporation; there is absolutely no reason why I should not have a vote by reason of my having a house within the limits of the corporation. By reason of owning the house, the owner has a material stake in the municipality. He has as much interest in municipal affairs as anybody else and he is certainly entitled to have a votes in its concerns. Looking to the present Act of 1904 which is known as the City Municipal Act, this residential qualification is not insisted upon in the case of those who pay the property tax and I do not see why it should be insisted upon in this proposed Bill. One difference will arise between my amendment and probably the Hon'ble Mr. Ranga Achariyar's amendment. If

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our amendments are carried into effect, they may probably mean an alteration in the wording of explanation (3). The wording of it may have to be modified by saying that a person shall not have more than one vote, he shall not be entitled to vote in more than one division by reason of his having a house in more than one ward. So far as this amendment is concerned, the amendment refers to voting at ward elections."

The Hon'ble the ADVOCATE-GENERAL:—"My honourable friend Mr. Ranga Achariyar was not right in saying that residence was not a qualification under the existing law. It is a necessary qualification in two cases. There are four qualifications."

The Hon'ble Rao Baha dur T. RANGA ACHARIYAR:—"I distinctly said that so far as the property tax is concerned, residence is not a qualification. I confined it to property tax. There is no use of misunderstanding me."

The Hon'ble the ADVOCATE-GENERAL:—"It is clear that the present Bill follows different rules as regards this question of franchise. Residence is the essential test under the present Act. The idea is that those only will be enabled to select their representatives to the corporation, those only will be enabled to take a real interest in the corporation who are actually residing. If they are non-resident gentlemen receiving rents probably through their agents, I do not understand what is the kind of interest which they can evince in municipal affairs. How are they qualified to choose the persons who are to represent them in the corporation? How are they to represent their grievances in the corporation? Beyond the fact that they own property and that some agent or a relative or a tenant occupies and pays the rent, what is their interest? What is sought to be provided really is, as the franchise is considerably widened, and as women are also entitled to vote, it is necessary to avoid plural voting. People who own houses in Madras cannot be given a predominant voice in the affairs of the city, simply because they possess houses in more than one division or simply because they are non-resident gentlemen in the mufassal, who own houses in Madras. Members of joint family who are residents in the mufassal may well have houses in Madras and may well be taxed. Are they to be regarded as persons who can effectively exercise the right of voting? What is intended in the Bill is to lay down residence as the first test by which the qualifications must be ascertained. This follows English legislation. The Municipal Corporations Act, which must be the model for the Madras City Municipal Act, expressly provides for it in section 9

"The Municipal Corporations Act of 1882, not the County Council Act, that expressly lays down that a person must have either been occupying the house or must have been residing for twelve months in the borough or within seven miles from it and he must have been qualified with respect to the rates and he must have paid the rates up to a certain date. It is quite evident that this is not an innovation which is sought to be made. We make the councillors disqualified if they cease to reside in the city and we make the qualifications of voters the same as those for candidates. If we say that voters need not reside in the city and if at the same time we say that councillors would be disqualified if they do not reside in the city, this will make the position anomalous. So far as this particular amendment to omit the reference to residence in clause 49 is concerned, Government strongly oppose it, as all personal qualifications are abolished by the present clause. What is proposed is residence plus the payment of the tax or the occupancy of the house. That is a perfectly intelligible test and when women have been enfranchised and the electorate will be fairly unwieldy, to allow every house-owner who lives in the mufassal to vote, or a house-owner who resides in one division to have a vote in other divisions where he does not reside, but owns a house, would be to go against the elementary democratic principle that plural voting should be provided against."

The Hon'ble Mr. A. SUBYANARAYANA RAO:—"Under section 37 of the Calcutta Municipal Act, residence is not a compulsory qualification to become a voter. Under section 37 of the Calcutta Act, 'A person shall not be entitled to vote at an election unless he . . . is enrolled in the municipal election roll as a voter of the ward for which such election is held. (2) A person shall not be entitled to be enrolled in the municipal election roll as a voter of any ward unless such person . . . resides or pays rates or other taxes, etc.' It does not say 'and', but only 'or'. When I refer to the Bombay Act, section 11, I see a similar provision there. There also the residential qualification is not insisted on. It says 'A person shall not be entitled to vote at a ward election unless he is enrolled in the municipal election roll as a voter of the ward for which such election is held. (2) A person shall not be entitled to be enrolled in the municipal election roll as a voter of any ward unless such person either . . . has been assessed to the qualifying tax, . . . etc., . . . or resides . . . in that ward.' So we see both in the Bombay and the Calcutta Acts mere ownership is considered sufficient to entitle a man to become a voter. I do not see any necessity for any improvement under the present Act and to insist on residence as a qualification before he can become a voter. Under section 49 of this Bill, I invite your Excellency's attention to explanation (3), sub-clause (2). It says. 'Any company or association which for the year preceding that in which the electoral roll is published has paid the tax mentioned in clause (x) of sub-section (1), shall be entitled to one vote in the division, etc.' Now in regard to the company, what is the residential qualification that is insisted upon. Any company that pays the tax is entitled to one vote. It is payment of the tax that is considered sufficient to entitle it to vote. At least in the case of companies, personal qualification has been dispensed with and tax qualification has been considered sufficient. Again, when Your Lordship considers the definition of residence, is not the whole thing illusory? I invite attention to the definition of residence:

'A person is deemed to have his "residence" or to "reside" in any house if he sometimes uses any portion thereof as a sleeping apartment.'

"He can just go there and sleep on the verands and he need not even do it at nights and he need not do it for any length of time; even if he sits for a second he is considered to have resided. Then we shall consider the next paragraph: 'A person is not deemed to cease to reside in any such house merely because he is absent from it or has elsewhere another dwelling in which he resides, if he is at liberty to return thereto at any time and has not abandoned his intention of returning.'

"What is the intention and who is to decide whether he has got the idea of abandoning that house or not. He has never abandoned that and he will never abandon it. He will always think of residing in it. I buy a house in Madras to-day, I live in Viragapatam and I do not abandon my idea of coming to my house in Madras at any time, so that I am a resident of Madras according to this definition. Therefore what is the use of insisting in section 49 that residence is a necessary qualification? I submit that the qualification mentioned in the Bombay and Calcutta Acts might very well be adopted and the residential qualification might be dispensed with when it is a question of payment of tax and ownership of property. I submit that the mere owner of property for the mere ownership of property, should have a right to be a voter without his being a resident because the definition of residence in itself illusory and other provinces do not at all insist upon such a qualification. With these words, I support the Hon'ble Mr Ranga Achariyar's amendment."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"My Lord, I think this is an important amendment in which it is necessary to state my views. I submit that my honourable friend Mr. Ranga Achariyar is better acquainted than myself with conditions in Madras. But we have to decide this on some principle. The principle that has been adopted in this Bill is whether a man is paying property tax or profession tax or company tax, for they are the three taxes mentioned in clauses (a), (b) and (c) of the section which is referred to here; he must be residing in one of the thirty divisions into which the city is divided. The second point which is clear from the section as drafted as also by the explanation which is appended later on is that if a man is residing in one ward and has the necessary qualification for being registered as a voter and is registered as a voter, he cannot exercise his vote except in the ward in which he is registered. We have to consider these two clauses in construing this matter. We have to consider whether this is a correct thing to take in providing for an electoral roll. In this matter we have to go by precedents and what has been done not only with reference to the city municipality but also mufussal municipalities. Up to 1915 it was open to any elector in the mufussal owning a house in the various wards to exercise the franchise and if a man owned six houses in six different wards of the municipality, he was entitled to vote six times if, in fact, there was an election in all the six wards in the same year. This Bill proposes to limit that right very considerably and in the case of owners who may own houses in the different wards, they will not be entitled to vote hereafter except in the ward in which they are registered as residing in that ward. That is the chief point which Honourable Members will have to remember; for, the first clause says:—

'No person shall be included in the electoral roll as qualified to vote at the election for a division unless he has resided in such division for one hundred and twenty days in the aggregate in the year preceding that in which the electoral roll is published and either (a) has paid in such preceding year any tax mentioned in clause (a), (b) or (c) of section 98.' The effect of this, as has been pointed out by the Hon'ble Mr. Ranga Achariyar, is that if a person has houses in all the twenty divisions, he is perhaps now, under the existing law, entitled to vote at every municipal election in each division. He will not be entitled to do so under this clause. For, he must be qualified by residence in the division in which he owns property. That is exactly the law at any rate in England. That that is so, is quite clear from the representation of the People Act, 1918. My honourable friend referred to the Corporation Act of 1916, but the provisions of that Act are incorporated in the schedule which contains all the law on the subject. It clearly says:—

'In order to qualify now as a Local Government elector a man must—

(a) have attained the age of 21 on the last day of the qualifying period;

(b) be a British subject and free from any legal incapacity;

(c) on the last day of the qualifying period be in occupation as owner or tenant of any land or premises in the Local Government electoral area, and must so occupy the land or premises for not less than thirty days immediately before or after the last day of the qualifying period, the last day of the qualifying period being one of those days in either case; and

(d) during the whole of the qualifying period have occupied as owner or tenant any land or premises in the Local Government electoral area, or, if that area is not an administrative county or a county borough in any administrative county or county borough in which the area is wholly or partly situate.'

"Therefore, my Lord, there is no doubt that if we follow the precedent set to us by this Act and by the previous law incorporated in this, the only sound thing we can do is that we can give votes only to one of the divisions, although a person may happen to own houses in the various parts of the city and be entitled to be registered in all different divisions. The complications that will arise by following a different course are these: take the case of the professional tax,

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Perhaps my honourable friend lives in Nungambakam where he might be entitled to a vote, but he practises his profession in the High Court and he may vote there."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I have only referred to the property tax and not to the profession tax."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"The point is why an exceptional rule should be followed in the case of the owners of property. My honourable friend says that it is the existing state of things. On the ground of maintaining the existing state of things, it may be sound, but whether it would be sound in itself by way of creating a democratic principle in municipal elections is a thing which I doubt very much."

The Hon'ble Mr. K. RAMA AYYANGAR:—"Your Excellency, in respect of this matter, it is not quite correct to straightaway go to English enactments. We have got in Madras about 5 lakhs and odd of people who are now being represented by 12,000 voters only and the remaining number are not voters. The next question arises that of these 12,000 voters, many may be mere occupiers of houses and professional-tax payers. These 12,000 people practically dispose of the whole municipal administration for the 5 lakhs and odd of people. What conditions do exist in the counties in England it is not necessary to go into. But all the provinces in India, as has been quoted, have resorted to the present system of not expecting the residential qualification in the case of owners of property. Besides, one important point to be noticed is that occupiers and people exercising the professions may not at all adequately represent all the interests that the house-owners may wish to command in the municipality and it is essentially a question of the interests of house-owners being protected. People that come in for the purposes of trade or for exercising other professions will have only to be given a status which has been felt in India up to now to be consistent with their position in this place. I will give an example in which it will be found as per definition of residential qualification of a man who would be entitled to have six votes. Suppose a doctor has his office in six wards in Madras and, from morning till evening, goes from ward to ward and administers medicine to the people that flock to him in each of these wards. I know there are such people in Madras who divide the time of the day in six or seven places and administer medicine to various persons. Probably in spite of all that has been said by the Hon'ble the Advocate-General and the Hon'ble Mr. Ramachandra Rao, he would be entitled to be registered in all the six places. When we are considering the question of the residential qualification, we shall see if explanation (3) is necessary to be retained. Explanation (3) says: 'for the purposes of this sub-section, no person shall be deemed to reside in more than one division.' The question is whether we should take away the privileges of these house-owners in the interests of the people that occupy. Practically it comes to this: the house-owners, if they only own houses in Madras, are to allow their interests to be left in the lurch in favour of people who are actually present. The municipal administration itself is for the immovable property within the limits of the municipality. That is the main concern to keep them properly and to see that it is sanitarily kept. There is no doubt the educational portion of it requires that residents must be taken care of. Therefore, the main principle of Indian legislation, so far as it has gone, in all the provinces, so far as it is recognized in all municipalities is the right of the owners of the houses to exercise the vote. The first question is whether we should depart from that when Madras has been doing so up to now. I submit the effect of it will be to practically swamp the electorate by means of persons who will not have the real interest that is wanted for carefully attending to municipal administration. The fact that people reside elsewhere and owe houses here may be an occasion to enable the occupiers, in fact, to go in larger numbers and out-vote those who are owners. But the question is whether we should deprive the owners of their rights. It may be that the owners do not choose to exercise the right, it may be that they do not actually feel the necessity to come and take part in it, but they should be given a right to exercise it when they come. It is not a question of giving a new right; it is a question whether we should take away the right that they now enjoy. I submit it is not proper to do so. In fact, the municipal administration is mainly concerned within the limits of the municipality with the property there. It is only proper that so far as the property qualification goes, the question of ownership shall be the main test and not the question of residence."

The Hon'ble Dr. T. M. NAYAR:—"My Lord, I only wish to say a few words as there is an important principle concerned in the discussion that we are now having. I wish strongly to support the position taken up by the Honourable Member in charge that rate-paying and residence should be essential qualifications to the exercising of municipal franchise. I do not want to go and quote precedent in this connexion in the legislation that we have had in India, because I do not think that the legislation that we have had in the past at least so far as municipal questions are concerned, has been ideal. Therefore, instead of copying from a far from perfect legislation, it would be much better for us to think and proceed on sounder principles for the future. Much has been made of the point that municipal administration is mainly concerned with house property as my honourable friend Mr. Rama Ayyangar has said. Municipal administration has nothing to do with house property. It is mainly concerned with the welfare of the inhabitants who live there. If that view is taken, it will at once be seen that the interests of the occupier stand predominant. Property has its claim to representation and to franchise, but that claim is greater in parliamentary franchise and franchise for the Legislative Council, while it takes a secondary place when it comes to municipal administration, for

this reason that within the municipal localities, all the real property owned is merely house. Very few lands are owned in municipal areas and so far as a house is concerned, if there is a tax on the house, it is at once shifted on to the occupier and therefore the real man who pays the house-tax in the municipal area is the occupier and not the owner. As long as the occupier has the municipal franchise, I do not see any reason for a further claim for the owner to have a franchise. The only person who is disfranchised is the absentee landlord, the landlord who owns property and lives far away. Far from having any claim to franchise, I think he should pay something to the municipality, because the absentee landlord when he comes back finds the value of the house tremendously increased without any trouble on his part. Where the property owners require to be protected, I fail to see. I think, My Lord, that for future municipal purposes, we ought to definitely lay down that none but those who have resided for a certain time, should have the franchise, whether they are graduates, or whether they are property owners or anything else, that residence ought to be the essential qualification because unless you reside within the city, you do not know what the discomforts of the municipal administration are and what the comforts of the municipal administration are. Therefore the men who have to suffer and the men who are to be benefitted by the municipal administration—they are the proper authorities to decide how the municipal administration should be conducted. I strongly support the principle that rate-paying and residence should be the necessary qualification."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"My Lord, I am glad that theories, at least in this instance, find acceptance within the walls of this chamber. If we went on theories, we should have absolute democracy at once in this country; but we are not to have it. If theories are to find acceptance, why not introduce the occupancy rates? Why does the Act take the trouble to make the owner the person ultimately liable to pay the rate? Impose the occupancy rate; if the municipal government exists for the occupier, make the occupier pay. That is not what the Act does. The Act now says that the owner is the person liable for the municipal rate. So, the municipal government wants the owner to pay the rate and wants somebody else to have a voice in imposing that rate. That is evidently what it comes to. Is it consonant with reason, justice or with common sense to make one man pay and another man impose that tax"

The Hon'ble Dr. T. M. NAYAR:—"It is the other man that pays really."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"If I am deprived of my vote, I am deprived of membership in the Council; if the owner is deprived of the vote, he is not entitled to be a councillor. The Hon'ble the Advocate-General made so much of residence in these divisions. If I live on the northern side of the Poonamallee road and own a house on the southern side of the Poonamallee road, I am not entitled to vote in the division in which my property is owned. This is a purely artificial division for the purpose of convenience to divide the city into thirty divisions. Simply because I live on one side of the road, and the property is on the other side, to say that I should have no vote is absurd. I know what the defects are and what the conditions are, of municipal government on the other side; but still I am deprived of my right, because I do not live across that road and do not sleep for 120 days across that road. That is what it comes to—this beautiful provision about residence! Therefore I say the main principle on which I stand is this 'So long as you make the owner liable for the rate, you must not deprive him of the vote that he has under the law. Even on theory, I am prepared to defend my proposition; but apart from theory, I put it, practically. In Calcutta, residence is not a qualification. In that big city, which was till recently the capital of all India, residence is not a qualification. On the other hand, Calcutta goes further and it gives the rich man up to ten votes. If he pays Rs. 200, he has two votes, if he pays Rs. 500, he has five votes, if he pays Rs 2,000, he has ten votes. In Bombay, as I have already pointed out, residence is not a condition but residence is made a condition only with reference to other qualifications. It is only in this Bill we have got this residence made a condition precedent so far as the owners are concerned. The Hon'ble the Advocate-General asks what kind of interest the house-owner would have who does not reside. It is the goose which lays the egg on which the administration is carried on. The golden eggs are to be drawn from the house-owners and if unlimited burden is to be imposed on the owners of houses, the owners of that goose are not to have a vote, but everybody else is to have a vote, then everybody else has the right to grumble that the streets are bad and are not sanitary,—everybody else can grumble but the owner who pays the rate should not have a voice in imposing that rate. That is what it comes to. He has every substantial interest. Unfortunately he is the man from whom you wring all the money from which you enjoy all the municipal amenities in the city. Therefore, I do not think there is any use of my wasting my breath and eloquence here. I have realized it sufficiently and I am learning it to-day. But as this is an important matter in which owners of houses in this city will be put to great loss by taking away the right which they have under the law, I had to say so much. You are asked to change the law; I ask you what reason there is for changing the law. Is it simply on abstract principles as the Hon'ble Dr. Nayar would have it? If so, let us have everything on abstract principles. It is not proper to deprive the owner of the right that he has. Residence in a division is meaningless. I therefore strongly appeal to the Council to accept the amendment."

The motion that the first four lines of clause 49, sub-section (1), be added to the Bill was put and agreed to.

10TH FEBRUARY 1919.] *(Mr. Ranga Achariyar; the President; the Advocate-General; Mr. Yaqub Hasan.)*

The Hon'ble Mr. T. Ranga Achariyar claimed a poll which was taken with the following result:—

For	*Against*
The Hon'ble Sir Alexander Cardew.	The Hon'ble Mr. P. Siva Rao.
" Mr. L. Davidson.	" Mr. K. Rama Ayyangar.
" Mr. C. G. Todhunter.	" Mr. B. Venkatapati Raju.
" Mr. R. Ramachandra Rao.	" Mr. T. Ranga Achariyar.
" Mr. M. Young.	" Mr. K. Suryanarayanamurti Nayudu.
" Mr. L. E. Buckley.	" Yaqub Hasan Sahib Bahadur.
" Mr. N. E. Marjoribanks.	" Mr. Ahmad Tambi Marakkayar.
" Mr. R. B. Wood	" Mr. K. Chidambaranatha Mudaliyar.
" Aziz-ud-din Sahib Bahadur.	
" the Rev. G. Pittendrigh.	
" Sir Francis Spring.	
" Mr. Littlehailes.	
" Sir Gordon Fraser.	
" Mr. J. H. Thonger.	
" Mr. J. C. Molony.	
" the Most Reverend John Aelen.	
" Mr. W. Hatton.	
" Mr. W. J. J. Howley.	
" Mr. A. Y. G. Campbell.	
" the Advocate-General.	
" Mr. P. Rajagopala Aehariyar.	
" Mr. H. G. Stokes.	
" Mr. M. Ramachandra Rao.	
" Dr. T. M. Nayar.	
" Mr. A. S. Krishna Rao.	
" Mr. B. V. Narasimha Ayyar.	

The motion was agreed to, 26 for the addition of the four lines to section 49 (1) and eight voting against the addition.

His Excellency the PRESIDENT:—"The next point that we have to decide is about sub-clause (1) (a):—The Hon'ble Yaqub Hasan Sahib has an amendment dealing with it and so has the Hon'ble Mr. Ranga Achariyar. But they fall to the ground. I will put the next two lines."

The Hon'ble the ADVOCATE-GENERAL:—"I would suggest that 'or' be put before (*b*)."

His Excellency the PRESIDENT:—"Yes."

The Hon'ble YAQUB HASAN SAHIB Bahadur:—"What is to become of my amendment?"

His Excellency the PRESIDENT:—"Your amendment has been really rejected by the decision of the Council on the other amendment. I will add it to the Bill."

The Hon'ble YAQUB HASAN SAHIB Bahadur:—"It is usual to put the amendment."

His Excellency the PRESIDENT:—"There was a multiplicity of amendments. Gentlemen, instead of proposing amendments to the section, re-drafted the clause."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"My amendment is not that. I propose amendments to the existing section."

The Hon'ble YAQUB HASAN SAHIB Bahadur:—"I had alternative amendments."

His Excellency the PRESIDENT:—"Clause (*b*) has been settled by the previous debate."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I wish to substitute 'Rs. 120' for 'Rs. 60.'"

His Excellency the PRESIDENT:—"As the clause stood, you propose to omit the residential qualification of 120 days, but you want to move an amendment which will make it more rigorous. Is there any amendment to sub-clause (*b*)?"

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"My amendment is to substitute 'Rs. 120'. It is not days, it is the amount."

His Excellency the PRESIDENT:—"The Honourable gentleman proposed to raise the occupancy qualification from 60 to 120 on the supposition that we would follow his advice and cut out of the Bill the residential qualification of 120 days."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"That is independent."

His Excellency the PRESIDENT:—"We will move clause (*b*) as in the Bill and the Honourable gentleman will move his amendment to raise the figure from '60' to '120'."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I will also add 'or a graduate of the University'."

His Excellency the PRESIDENT:—"We will take that separately."

The Hon'ble the ADVOCATE-GENERAL:—"I will move clause (*b*) of section 49 (1): 'Has for not less than six months in such preceding year occupied a house in the city of an annual value of not less than sixty rupees'."

(Mr. Ranga Acharigar; Mr. Suryanarayana Rao; Mr. A. S. Krishna Rao; the Advocate-General; Mr. Yagub Hasan; the President.) [10TH FEBRUARY 1919.

The Hon'ble Mr. H. G. Stokes seconded the motion.

The Hon'ble RAO BAHADUR T. RANGA ACHARIYAR:—"I move that the word '120' be substituted for the word '60'. That is, the occupier gets a vote under this Act in addition to the owner. Under the existing law, the occupier is entitled to vote only if he has a house of the annual value of Rs. 240. The proposal here is to reduce it to Rs. 60 or Rs. 5 per mensem. I propose that it should be Rs. 120. I borrow the argument of the Hon'ble the Advocate-General that we are now adding to the unwieldy nature of the constituency by adding all sorts of voters of both sexes and therefore we shall be introducing complications by taking occupiers of houses paying only Rs. 5 per mensem. The other reason is that it will be merely the occupant voting. So long as there is no occupation vote, is it sound in principle? To go and reduce it to Rs. 5 per mensem is, I think, objectionable in principle. Payment of Rs. 5 per mensem means that the house will be a very small house indeed and it is unnecessary that such people should have a vote. On the other hand, the payment of Rs. 10 will satisfy the requirements of the case, and therefore I submit that '120' may be substituted for '60'."

The Hon'ble Mr. A. SUBYANARAYANA RAO:—"I second this amendment. I think that Rs. 60 is too low a qualification and that Rs. 120 should be fixed as the minimum."

The Hon'ble Mr. A. S. KRISHNA RAO:—"I regret I have to oppose this, Your Excellency. When we are all making very serious attempts to make these local institutions popular and representative of the people, when we have been making attempts to extend the franchise as wide as possible, it will be a retrograde step to go back on this proposal and to increase the property qualification. The Council has already decided that to ensure local knowledge, residential qualification is essential. Occupiers of houses are in a position to know the shortcomings of municipal administration and they will have personal knowledge of the various questions which can be used to the best possible extent. It is unfortunate that there lurks in the minds of some persons a suspicion that the occupier may not be in a position to safeguard the interests of the owners and that the absentee owners might suffer at the hands of the occupiers. I trust that occupiers will be as much interested in safeguarding the interests of the city as any house-owner. Let not any suspicion be responsible for increasing the qualification of the occupier. I strongly oppose the amendment. I would have come forward with a proposal to lower the qualifications; but as the matter stands at present, the Select Committee has taken various circumstances into consideration. It will probably become an unwieldy electorate if the qualification is made lower than Rs. 60. When they have come to that decision, I think, we ought not to increase that figure."

The Hon'ble the ADVOCATE-GENERAL:—"Your Excellency, to raise the annual value of houses necessary for a voter from Rs. 60 to Rs. 120 would just deprive those occupiers who should have a right to vote and who, but for this qualification, would not have a right to vote. If you raise it to Rs. 120 you will be, to some extent, duplicating the property tax-payers. If occupiers of houses of the annual value of Rs. 120 were about 4,000 and occupiers of houses of the annual value of Rs. 60 would be 6,000, the result is that 2,000 persons must be paying the property tax, if you want to confer that benefit."

The Hon'ble RAO BAHADUR T. RANGA ACHARIYAR:—"I beg to withdraw the amendment."

With the permission of His Excellency the President, the amendment was withdrawn.

Sub-clause (*b*) of section 49 (*1*) was allowed to stand part of the Bill.

The Hon'ble YAQUB HASAN SAHIB Bahadur:—"When that proposition was put by the Hon'ble the Advocate-General and immediately after that, the Hon'ble Mr. Ranga Achariyar took up the question of residence, we concentrated our attention on the question of residence, so far as property tax was concerned. The other aspect of the question whether in the case of those who pay taxes in respect of their professions, residence is essential or not, was not taken up at all. That was part of my amendment."

His Excellency the PRESIDENT:—"The Honourable Member has not been injured because, as I understand it, we have settled in a sense that he wished to have it settled under sub-clause (*a*) of section 95."

The Hon'ble YAQUB HASAN SAHIB Bahadur:—"Sub-clause (*b*) is professional tax."

His Excellency the PRESIDENT:—"No. Sub-clause (*b*) is company tax and sub-clause (*c*) is profession tax."

The Hon'ble YAQUB HASAN SAHIB Bahadur:—"Your Excellency, residence is insisted in both these cases. Your Excellency will allow me to move this small amendment that the question of residence should not be taken so far as profession tax is concerned."

His Excellency the PRESIDENT:—"That is settled, I am sorry if I have deprived the Honourable Member of the right of moving his amendment."

The Hon'ble YAQUB HASAN SAHIB Bahadur:—"I hope Your Excellency will allow me to move my amendment."

His Excellency the PRESIDENT:—"I am afraid I cannot go back. I must rule the Honourable gentleman out of order. We are now settled down to the word '60'."

10TH FEB. 1919.] *[Mr. Ranga Achariyar; the President; Mr. A. S. Krishna Rao; Mr. Siva Rao; Mr. Narasimha Ayyar.]*

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"There is a sub-clause about graduate."

His Excellency the PRESIDENT.—"I must be fair to the Hon'ble Mr. Yaqub Hasan. He has clause (c) and that is the point raised in sub-clause (2) of section 49 of the Bill. It is the question of company votes that is raised in section 49 (2). Thus the whole of his amendments are covered. Coming to the graduate vote, I call upon the Hon'ble Mr. A. S. Krishna Rao to move his amendment."

The Hon'ble Mr. A. S. KRISHNA RAO:—"Your Excellency, I have the honour to move:—In clause 49 (1), *add* the following after the words 'sixty rupees' occurring in sub-clause (b):—

'or (c) he is a graduate of some University in His Majesty's dominions.'

"When the Bill was referred to the Select Committee, the Government laid down this qualification. Let us consider and see what possible objections can be urged against a graduate being a qualified voter at elections to the Corporation. It is true that by the extension of the franchise in the manner suggested, a very large number of graduates will have the necessary qualifications and will be in a position to vote. A further question will arise whether it is necessary to enable the graduates who do not pay any of these taxes to vote at municipal elections. That is the only point for consideration. When we remember that this is a qualification which has been exercised and very properly exercised during the last so many years, there must be sufficient reasons for taking away that qualification. Is it suggested that these graduates not paying taxes will outnumber other people who pay taxes and who are qualified to vote? Is it suggested that it will prejudice these elections? That is the only standpoint which can be urged against it. Is it apprehended that graduates who do not pay any taxes will not be in a position to properly safeguard the interest of the rate-payers in the Corporation? I do not think that such a position can be reasonably taken. When we remember that the number of such graduates as do not pay taxes will be very few compared with the large number of tax-payers, such a contingency is not likely to arise and there need not be any apprehension whatever on that ground. I submit that these graduates who have been exercising the privilege for so many years, should be allowed to exercise that franchise; and they will be in a position to help the municipal administration rather than cause any sort of difficulty."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR.—"I second it, Your Excellency, and withdraw my amendment."

The Hon'ble Mr. P. SIVA RAO:—"I support it and I may also withdraw my amendments which is to the same effect."

The Hon'ble the ADVOCATE-GENERAL:—"I must state that Government are unable to accept the amendment. The Bill as introduced provided for three personal qualifications: 'Is a graduate of some University in His Majesty's dominions or is a pensioned officer of the Indian Army or is a holder of any title or decoration prescribed by the Governor in Council, to be a qualification for inclusion.' These were the three personal qualifications in addition to the real qualifications that we mentioned in the Bill that was before the Select Committee. The Select Committee after carefully considering the matter, decided to omit all the three personal qualifications. The test which was adopted for laying down the franchise is residence of the rate-payer."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"Only by a majority."

The Hon'ble the ADVOCATE GENERAL:—"Yes, by a majority.

"Therefore, I do not understand any necessity for the restoration of the graduate qualification. It will not be consistent with the rest of the clause. Rate-paying and residence being qualifications that have been introduced, these personal qualifications had to be ruled out. The old Act proceeded upon principles, altogether different from the principles upon which the present franchise is based in the present Bill. There is no question of graduates having a vote or not. If they fulfil the qualifications laid down in the Act, they will have a vote; otherwise not. There is no question of disfranchising the graduates. I do not know if it is a serious matter. Neither of the two Honourable Members who spoke on the subject, mentioned the number of graduates that would not pay the tax under clause (a) or would not be occupiers of houses of the value of Rs. 60 per annum. Most graduates would be occupiers of houses of not less than Rs. 60. I do not think there is any business behind this amendment. Because it is in the existing Act, Honourable Members want to restore it. But the existing Act has been deliberately departed from, so far as this clause is concerned. This amendment is intended to tack on to a new provision some antiquated provision in the existing clause. There is no harm by leaving it out."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"Your Excellency, I have been carefully following the Hon'ble Advocate-General to see what reasons he would give for the exclusion of graduates in the qualification clause. His first position is that we had in the original Bill three qualifications of which the graduate qualification was one. Nobody has suggested that titles and pensions should still be qualifications. Why then insist upon the graduate qualification? My short answer to this is: while saying that graduates should be qualified we are in no sense, upholders of the petition that pensioners and title-holders should not be given the franchise.

Therefore, the first objection is hardly an objection. The second objection taken by the Hon'ble the Advocate-General is that it would not be consistent with the rest of the clause. What he means is that the general tenor of the qualifications suggested is property or income. And here comes something educational. My answer to it is: we have heard so much about literacy being so closely connected with the privileges of self-government. In order that any local self-government or provincial self-government should be conceded a degree of literacy has been put forward as an important factor and it is rather astonishing to be told at the same time that the fact of one being a graduate should not have anything to do with the franchise. I wish to point out the basic reason underlying the present motion. The Hon'ble the Advocate-General said that there was an attempt to put an antiquated provision of the Act of 1904 and that there was really no grievance and therefore there was no necessity to refer to the graduate qualification. I am going to show that some antiquated things are excellent and we are apt to lose sight of the merit of such antiquated things. The list of electors will be the list of candidates also. In framing both we are trying to put forward a list of men who have a knowledge of local affairs and who are competent to advise. The possession of a *diploma* is *prima facie* proof of the possession of the qualification for advising people what to do. I think it has been so long acted upon that it is hardly necessary for me to take up the time of the Council in demonstrating the wisdom of that course.

"I shall proceed to the third ground put forward by the Hon'ble the Advocate-General. He says that every graduate will get in and no Honourable Member has put forward the number of graduates that will be excluded. That is really very important. I consider that as the only point made and I shall proceed to deal with that point. I was anxious to get this qualification of graduates brought in for two or three reasons all of which will affect the question put by the Hon'ble the Advocate-General as to what is exactly our grievance. I shall point out where the harm is. At present, a large number of graduates are exercising the franchise and it has not been made out by any one that the fact that the graduates have been exercising the franchise has caused any harm to municipal institutions. On the other hand, it has been realized that Madras is the premier municipality and it is setting an excellent example of how to conduct elections and take interest in elections. I think no small part of the glory of municipal success here is due to the fact that a very large number of graduates are exercising the franchise. So far from the possession of the franchise by graduates being proved to be wrong, we have every reason to believe that the possession of the franchise by graduates has added a great deal to the reputation of Madras municipal elections. Therefore, the more natural question for the public to consider and the more important point for the Hon'ble the Advocate-General to press is, which of these people are going to be kept out. I will give you the answer. I shall point out which of these graduates will be excluded. Our graduates, a good number of them belong to the floating population. They come and stay here for three or five years and during that period they do take an intelligent men interest in their own neighbourhood. If there is anything insanitary, they are the most active people to put things right. The resident population are thankful to the graduates for the assistance they give. I have myself lived for over eight or nine years in this town, of which I spent five years as a graduate. I know full well the ways in which the graduates spend their time here and what sort of qualification they possess. Very few of them possess the qualification of ownership of property or payment of taxes. Next comes the question of occupation. We have allowed people paying a rent of Rs. 5 to vote. I will show you how you exclude them. Explanation 2 says that, in respect of one house, only one person will be deemed to occupy the house and shall be the rate-payer. I know how many graduates live together for various purposes. They establish hostels and live together instead of taking wretched houses in a street like the Hanumanthoiah Street, Triplicane, and subjecting themselves to plague; they take up a big house or a big flat and six of them live together, and if there are six of them, five will be debarred from voting. If our object is to exclude these people, if we want to penalise the people who want to have fine houses by a ring on the principle of co-operation, we can tell the graduates as we do in this clause: 'you have no separate house, you will not be given a vote and you are not entitled to become voters by your education.' Are we not taking up a position which is condemned by the past history of the Madras municipality? It is quite clear that graduates have deserved the franchise that they have been enjoying and the first effect of the present Bill will be that several of these graduates who very often live together, will be excluded.

"I shall refer to the next class that we shall be very unfortunately excluding. On that matter, I am sure I will have the sympathy of the Government. We have given the franchise to women. With reference to women, what happens? Women themselves as owners of the property are very rare here. The reference to occupiers shows that only one can be a voter. Let us take the lady graduates. We have about two dozen in Madras of lady graduates, I suppose; is it the object of any gentlemen to exclude the lady graduates and, if so, for what reason are we to exclude them? Their less-cultured sisters having possession of some property will be allowed to vote and yet, with reference to these people, we will be keeping them out; especially in the case of ladies for whom we have permitted the franchise, it appears to be a special case and it is a mistake to strike off graduates from exercising this privilege of being voters. It is absolutely unwise; I think it is a retrograde step to remove the qualification. It has been working very well. I know that in some cases this exclusion of the graduates is based upon a fear that graduates will swamp the election, that they will have their own way, they are men of ideas, and they will boom up their own candidates and cry down

other candidates. I do not know if that is the idea of the Hon'ble the Advocate-General. If persons with ideas and with energy come forward to carry on elections in well-recognized ways, it is not proper to say that they should be kept out, because they have not got property or because they do not keep a separate house paying Rs. 60 per annum. It is a wrong policy to exclude graduates. You are keeping the ladies out and you are also keeping the graduates out, both of whom deserve the franchise."

The Hon'ble Mr. J. C. MOLONY:—"I merely propose to give some figures. It is not proposed to penalize the graduates. The mere fact of being a graduate without being a tax-payer is a somewhat artificial action. Under the present existing law, sub-section (*d*), number of graduates registered as voters is 931 and it is impossible to say whether with the reduction in the tax-paying qualification a great many of them would not come in otherwise. It is extremely probable because the present electorate is 11,848, and the number of persons assessed to house-tax who will come in is 30,100, the number of persons assessed to professional tax is 7,000 and the number of persons coming in under the occupancy clause will be 6,500. I may also point out that the Hon'ble Mr. Narasimha Ayyar is not quite correct in considering that the women's only chance of getting a vote is the graduateship."

The Hon'ble Mr B. V. NARASIMHA AYYAR:—"I did not say that."

The Hon'ble Mr J. C. MOLONY:—"There are 7,173 women paying taxes to the municipality who will be qualified to vote under the law as now proposed and I may also add that, so far as my experience goes, a woman graduate in Madras would never be qualified simply because she is a graduate. A woman who has taken a degree will almost certainly be either in the medical or teaching profession and her professional tax will be very high and therefore she will have a qualification quite distinct from that of a degree."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"Only one information I wish to give to the Hon'ble the Advocate-General if this is going to change his view. He wanted to know what class of people will be thrown out in case this is rejected. The graduates who are pursuing their career in the professional colleges will be thrown out. The other class that will be thrown out is the members of joint Hindu families, which the Hon'ble the Advocate-General is anxious to introduce. These junior members who are graduates will be thrown out."

The amendment was put and lost.

The Hon'ble Mr. B. V. Narasimha Ayyar claimed a poll which was taken with the following result:—

For	*Against*
The Hon'ble Mr. M. Ramachandra Rao.	The Hon'ble Sir Alexander Cardew.
" " P. Siva Rao.	" Mr. L. Davidson.
" " K. Rama Ayyangar.	" " C. G. Todhunter.
" " S. Sadasiva Bhat.	" " A. Y. G. Campbell.
" " B. Venkatapati Raju.	" " R. Ramachandra Rao.
" " T. Ranga Achariyar.	" " L. E. Buckley.
" Yaqub Hasan Sahib Bahadur.	" " M. Young.
" Mr. Ahmad Tambi Marakkayar.	" " R. B. Wood.
" " K. Chidambaranatha Mudaliyar.	" " N. S. Marjoribanks.
	" Aziz-ud-din Sahib Bahadur.
" " A. Suryanarayana Rao.	" Dr. Nayar.
" " A. S. Krishna Rao.	" Mr. T. Richmond.
" " B. V. Narasimha Ayyar.	" " Littlehales.
	" Sir Fairlegs Barber.
	" " Gordon Fraser.
	" Mr. J. H. Thonger.
	" The Most Reverend John Aelen.
	" Mr. J. C. Molony.
	" " W. Hutton.
	" " W. J. J. Howley.
	" The Advocate-General.
	" Mr. P. Rajagopala Achariyar.
	" " H. G. Stokes.

The amendment was lost, 12 voting *for* and 23 voting *against*.

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"I wish to oppose the latter part of explanation 2 which says: 'Nor shall more than one person be deemed to occupy the same house.' Will Your Excellency allow me to propose that?"

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"He is not in order in proposing any omission."

His Excellency the PRESIDENT:—"He is at liberty to propose the amendment. I have already put clause 49 down to the words in explanation 2."

(Mr. M. Ramachandra Rao; Mr. Ranga Achariyar; the President; Mr. Narasimha Ayyar; Mr. Ramanuja Achariyar; Mr. Siva Rao.) [10TH FEBRUARY 1919.

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"My Honourable friend has a right to oppose it."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I can understand it."

His Excellency the PRESIDENT:—"Clause 49 down to the words "rent thereof" in explanation 2 be added to the Bill."

Clause 49 down to those words was allowed to stand part of the Bill.

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"I shall give only one short answer why I want this omission of the latter portion of explanation 2 which says:—'Nor shall more than one person be deemed to occupy the same house.' The reason is this: I understand for certain purposes it is desirable that the unity of a certain block of buildings should be retained, but there is another disadvantage that if we put in this proviso about occupancy vote, only one person shall be deemed to occupy the house, and we penalise the sanitary arrangements. For instance, 10 or 12 people join together and put up a big hostel or five or six persons go into partnership and jointly engage a house. They will be prevented by this clause from taking up well-ventilated sanitary houses and they will be obliged to resort to small houses. Without taking up more time, I may point out that this is an unnecessary disqualification."

The Hon'ble Mr. A. S. Krishna Rao seconded the amendment.

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"With reference to that, I wish to draw attention to rule 46 of the Council Rules under which we are now acting. At page 94, rule 48 says:—'Any member wishing to propose an amendment affecting the substance of a Bill shall send a copy of the proposed amendment to the Secretary in accordance with rule 23, and the Secretary shall enter the same in the printed statement of business prepared under rule 7; but it shall not be necessary to give previous notice of amendments of a purely verbal character or of amendments consequential upon, or moved in respect of, amendments which have been carried.' It would not come under any of these. It is an amendment of which no notice has been given. I submit it is out of order and it affects the substance."

His Excellency the PRESIDENT:—"I do not wish to exercise any powers which I have not got."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I raise it now because under the guise of it many things may come up. If such amendments should come up, I may have to bring up other amendments."

His Excellency the PRESIDENT:—"We shall apply the same rule. If the Council objects to the Honourable Member moving this amendment, the Honourable gentleman cannot move it. With the consent of the Council, I may allow the Honourable gentleman to be heard."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I move that the Honourable gentleman be not heard."

His Excellency the PRESIDENT:—"It will apply to all people. It is better to allow the chairman a discretion."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"On a matter like this, I will take Your Excellency's ruling."

The remaining words of explanation 2 were allowed to be added to the Bill.

The whole clause 49 was allowed to be added to the Bill.

Clause 50.

Clause 50 was allowed to stand part of the Bill.

Clause 51.

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"Why not we take up clause 51 to-morrow, Your Excellency?"

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"It will take a lot of time."

The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARIYAR:—"I beg to move the following amendment:—

'27. *Omit* sub-clause (*b*) and make consequential alterations by omitting the lettering of sub-clause (*a*) and the word "and" at its end.'

"By this Bill, we have allowed women to come in as voters. I propose that we should go further and enable them to become councillors. It will take a long time when they will come forward, but there is no reason why we should object to any lady coming forward. I propose the amendment."

His Excellency the PRESIDENT:—"Will the Hon'ble Mr. Siva Rao second that as he has sent up a similar amendment?"

The Hon'ble Mr. P. SIVA RAO:—"I second the amendment. It has been decided that all voters should be eligible to be candidates. If one is qualified to be a voter and if he is of the

10TH FEBRUARY 1919.] *(Mr. Siva Rao ; Mr. Rajagopala Achariyar ; Mr. Ranga Achariyar ; Mr. A. S. Krishna Rao.)*

male sex, he is eligible to be a candidate. That principle is well-established under the present Bill. If that is so, if I may use a legal phraseology, the onus lies heavily on those who wish to exclude members of the other sex. What are the reasons why they should be disqualified and why a bar should be set up against them ?"

The Hon'ble Diwan Bahadur P RAJAGOPALA ACHARIYAR :—"Your Excellency, this is a matter upon which a great deal can be said. But as we are all familiar with the arguments for and against allowing the franchise to women, I do not propose to take up the time of the Council by reciting them all, but I will simply indicate what the attitude of the Government is. At present, under the law as it now stands, women are not qualified either to vote at municipal elections or to come in as councillors. The Bill, if passed, will allow them to participate in municipal elections. The Hon'ble Mr. Molony has told us a few minutes ago that there are about 7,000 women who will now get the franchise in that way and participate in elections. The attitude of the Government is : while we recognise that a time will come when women will have to be returned to the Council, we consider that this particular change we have made is sufficient for the present. We do not at all deny that there are many women here and there who could well act as councillors and would probably do better than some of the men who are sitting as councillors. A similar argument might apply to us. I dare say there are women who will do much better than either I or my Hon'ble friend Mr. Narasimha Ayyar, but you have also to consider exactly what public opinion is ripe for. Whatever you may feel about the election of women to the local bodies, I do not think the country is quite fit for that. It is only now that we are emancipating them by giving them votes. Let us stop there for some time and let the public familiarise itself to this spectacle of women going along with men and recording their votes at the polling stations. I dare say the time will come when we can take the next step. I oppose this resolution solely on the ground that it is premature. Also please note what are the kind of women that you contemplate. A good lady doctor or an inspectress of schools—they are the kind of people who are needed and they might ordinarily come in by nomination. While section 51 says, 'No person shall be qualified for election as a councillor unless . . . such person is of the male sex', section 52 does not give the fact of the female sex as one of the reasons for disqualification for appointment. It is still open to us under the Bill, if passed, it is still open to us, I mean to His Excellency, to appoint women to the municipal council if he is so minded. But I do not think we are now called upon to take this last step also, namely, to declare that they should stand as candidates also for election. I think the thing is premature and on that ground I oppose it."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR :—"I am in this unfortunate position so far as this amendment is concerned. The Corporation when I was not present, passed a unanimous vote that the amendment should be accepted. But, speaking as a practical man I am inclined to agree with the Honourable Member in charge at least in this instance although not in any other instance from this morning. I want to take rather a responsible view of the situation. Let us conceive what we are doing to-day by section 49. We are enlarging the electorate to a very large extent indeed by reducing the qualification and by giving votes to a larger number of people. I want to wait and see how it works. Having had some experience in elections, having contested a seat in two or three elections, I am inclined to give this warning : let us not proceed too fast. It will introduce complications. Therefore my own inclination is to give a vote against the amendment but the corporation vote is against me; and so I propose to be neutral in this matter."

The Hon'ble Mr. A. S. KRISHNA RAO :—"If the Hon'ble Mr. Ranga Achariyar had taken up the view that it was too early for women to be allowed to be voters in municipal elections even when we are extending the electorate, I can understand his position. He has not raised any objection to women being allowed to participate in municipal elections. The franchise has been broadened to that extent. The question for consideration resolves itself into this: according to the information which the Hon'ble Mr. Molony was kind enough to furnish us, we have 8,000 women who will participate in elections. When we realise that there are women intelligent and capable enough to take part in affairs concerning municipal administration, why should we refuse them the privilege of allowing one of their own sex to represent them ? I cannot myself imagine why when we had agreed to give them the right to vote at municipal elections, they should not be given the right to represent the ratepayers on the corporation.

"My second reason is this : Honourable Members of Council will see that various respectable women in the Madras city convened meetings and expressed their desire that they should be allowed to participate in municipal elections and be allowed to stand as candidates. They held meetings and sent up copies of their resolutions. We find among the papers placed on the table, before the Council, proceedings of a meeting of women held on the 14th of December 1918 at Mylapore. It is to this effect : 'This meeting of the women of Mylapore, Madras, is of opinion that the municipal vote should at once be given to all women tax-payers, and also that women should be allowed to stand as candidates for the municipal council. This meeting calls upon the Legislative Council to include these two measures of justice in the Madras City Municipal Bill now under consideration.' You will have noticed that it is only the proceedings of one meeting that are before us; but from what was published in the various papers, it will be seen that in various parts of the city, they asked for it. When there is that demand

(Mr. A. S Krishna Rao; Mr. Narasimha Ayyar; Mr. Ramachandra Rao; The President.) [10TH FEBRUARY 1919.

—let it be from a small section, let it be that the number of people who take part in those meetings is very small—when even a small number express a desire to take part in municipal affairs—on what rational grounds, can we refuse them that privilege? The next point which arises for consideration is this—let it not be supposed that simply because we allow this amendment to be passed, there will be a sudden rush and that some thing revolutionary will happen. Let us recall what took place at the elections to Parliament in the United Kingdom. Though the privilege was given to women, the number of women voters that took part was limited, the person returned being only one Even in an advanced country like England, where the privilege has been given, it is only by a gradual process of development that it can really produce any substantial change. In this country, it must take a much longer time When we are amending the Act, why should we retain this disqualification when we remove that disqualification for voters? If they succeed in securing votes let them take part in elections. I think we must take a liberal and broad view in these things."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"Your Excellency may allow me to make mention of one point. I am glad that the opposition to the present proposal has frankly rested itself not on logical grounds, but on the sole ground that it is premature to allow ladies to become candidates. The opposition recognize that their argument is illogical. What is meant by saying that it is premature? At present, it has to be recognized that we are allowing 7,000 women to exercise the franchise. Is it not premature to allow 7,000 women to exercise the franchise? but is it premature to allow five or six of these ladies who are more highly cultured to stand as candidates? What is the use of saying that for one purpose it is premature and for the other it is not? If for one purpose, the introduction of women in elections is premature, it is the faculty of the general women to judge. The vast majority of women will not know who the public men are. There may be women intelligent to take part in municipal affairs, who may be able to beat either me or the Hon'ble Mr. Rajagopala Achariyar. I do not go back upon the position that 7,000 women should be permitted, but when you give them votes, to deny them this is not sound. When a man goes and asks for food, you say 'I will give you rice,' but I will not give you salt, or dhall or butter milk'. With reference to the position that women cannot be candidates, I will point out that there is one absurdity. We introduce the sex as a disqualification in this place only. It is not a disqualification for anything else. We are really putting forward a principle when the principle is indefensible Its imperative necessity must be clearly made out before it can be accepted. The Honourable Member pointed out that lady doctors and trained nurses and ladies of high position might come in. As for their utility, I may point out that they will be useful in a way in which gentlemen in this Council would not be useful. They will serve on the Education Board, on the Charity Board and I think it would be really handicapping the corporation. We will be preventing useful people from coming into the council. I will make an appeal to all women (laughter) I mean I appeal strongly to all Honourable Members to agree to this position that all women voters should also have a right to be elected. Government retain the power under the law to nominate if they are competent ladies. So far as Government are concerned, they have the privilege. But so far as electors are concerned, they are not competent to elect proper women. Evidently the trained intellects on the Government side may come to proper decision and not those who are to elect. That is not a proper implication. If women can come in, it is good for the country and for all concerned that they should come in by way of election."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"I do not share the feeling of the Hon'ble Mr. Narasimha Ayyar that women candidates would be of tremendous use to the corporation."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"Not all."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"There will be nobody at present. At present it is not a practical proposition to say that women would be coming forward as candidates. My main reason for voting for it is, that a general revision of the Act will not be undertaken for a long time and especially, I have not heard the Hon'ble Mr. Rajagopala Achariyar suggesting that a tremendous revolution will come about if women are allowed to be candidates and therefore, I am prepared to vote for it. I quite recognize that it will take a considerable time. Even in Parliament, even when women have been enfranchised, there were very few candidates It will continue to be so in this country for some considerable time. In the meantime, if comes forward, why should she be prevented. It is admitted that 7,000 women would be voters. But we would not allow them to be candidates. If they are fit enough to be voters, there is no reason why they should not be fit enough to be candidates. Perhaps there may be women engaged in the educational and medical services who may come forward to serve as commissioner. I am rather against having a statutory bar on the ground of sex."

His Excellency the PRESIDENT:—"I will put the amendment which is in clause 51, to omit the words 'and such person is of the male sex.'"

The amendment was put and lost; and the retention of the words was agreed.

The Hon'ble Mr. B. V. Narasimha Ayyar demanded a poll which was taken with the following result:—

For	*Against*
The Hon'ble Sir Alexander Cardew.	The Hon'ble Rao Bahadur V. K. Ramanuja Achariyar.
" Mr. L. Davidson.	" Mr. Ramachandra Rao.
" " C. G. Todhunter.	" " P. Siva Rao.
" " A. Y. G. Campbell.	" " B. Venkatapati Raju.
" " R. Ramachandra Rao.	" " K. Sadasiva Bhat.
" " M. Young.	" " K. Suryanarayanamurti Nayudu.
" " L. E. Buckley.	" the Raja of Pittapur.
" " N. E. Marjoribanks.	" Mr. A. Suryanarayana Rao.
" " R. B. Wood.	" " A. S. Krishna Rao.
" Aziz-ud-din Sahib Bahadur.	" " U. V. Narasimha Ayyar.
" Mr. K. Rama Ayyangar.	
" Dr. T. M. Nayar.	
" Mr. Ahmad Tambi Marakkayar.	
" Sir Francis Spring.	
" Mr. Littlehailes.	
" " J. H. Thonger.	
" " J. C. Molony.	
" Sir Gordon Fraser.	
" " Fairlee Barber.	
" Mr. W. Hatton.	
" " W. F. J. Hawley.	
" the Advocate-General.	
" Mr. P. Rajagopala Achariyar.	
" " H. G. Stokes.	

The motion for the retention of the words was agreed to, 24 voting *for* and 10 *against* it.

Clause 51 was allowed to stand part of the Bill.

His Excellency the PRESIDENT:—"I would ask what would be the most convenient course to take in the amendments to clause 52—which is the best amendment to be taken up—to meet the general critics of the Bill. Have we to take the Hon'ble Mr. Thonger's amendment or the Hon'ble Sir Gordon Fraser's amendment? The Hon'ble Mr. Ahmad Tambi Marakkayar's amendment is different. I may take clause 52 (1) (*b*) and the amendment of the Hon'ble Mr. Thonger, which is a direct negative which settles the point. I will put that at our meeting to-morrow."

The Hon'ble Sir GORDON FRASER:—"My amendment does not go quite so far as the Hon'ble Mr. Thonger's. Will I be prevented from moving it?"

His Excellency the PRESIDENT:—"Yours is an addition. You can move it as an addition. We will take up clause 52 to-morrow."

The Council adjourned till 11 a.m. on Tuesday the 11th February 1919.

H. G. STOKES,
Acting Secretary to Government, L. & M. (Legislative) Dept.

Proceedings of an Adjourned Meeting of the Council of the Governor of Fort St. George assembled for the purpose of making Laws and Regulations under the provisions of the Act of Parliament, 5 and 6 Geo. V, Ch. 61.

The Council re-assembled at the Council Chamber, Fort St. George, at 11 a.m. on Tuesday the 11th day of February 1919.

PRESENT:

His Excellency the Right Hon'ble JOHN, *Baron* PENTLAND of Lyth, P.C., G.C.S.I., G.C.I.E., Governor of Madras—*Presiding*.

The Hon'ble Sir ALEXANDER CARDEW, K.C.S.I.

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR Avargal, C.I.E.

The Hon'ble Mr. L. DAVIDSON, C.S.I.

The Hon'ble MUHAMMAD AZIZ-UD-DIN HUSAIN SAHIB Bahadur, Khan Bahadur C.I.E., I.S.O., O.B.E.

The Hon'ble Mr. L. E. BUCKLEY, C.S.I.

The Hon'ble Mr. A. Y. G. CAMPBELL, C.I.E.

The Hon'ble Mr. W. J. J. HOWLEY.

The Hon'ble Mr. W. HUTTON.

The Hon'ble Mr. R. LITTLEHAILES.

The Hon'ble Mr. N. E. MARJORIBANKS.

The Hon'ble Mr. J. C. MOLONY.

The Hon'ble Diwan Bahadur R. RAMACHANDRA RAO Avargal.

The Hon'ble Mr. S. SRINIVASA AYYANGAR (*Advocate-General*).

The Hon'ble Mr. H. G. STOKES, C.I.E.

The Hon'ble Mr. C. G. TODHUNTER.

The Hon'ble Mr. M. YUNUS

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR Avargal.

The Hon'ble the Rev. G. PITTENDRIGH.

The Hon'ble Mr. A. SURYANARAYANA RAO PANTULU

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO PANTULU Garu.

The Hon'ble Mr. A. S. KRISHNA RAO PANTULU.

The Hon'ble Mr. P. SIVA RAO.

The Hon'ble Diwan Bahadur A. SUBBARAYALU REDDIYAR Avargal.

The Hon'ble Mr. B. V. NARASIMHA AYYAR.

The Hon'ble Mr. K. SAPARIVA BHAT.

The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARIYAR Avargal.

The Hon'ble Mr. K. RAMA AYYANGAR.

The Hon'ble Sri RAJA RAO VENKATA KUMARA MAHIPATI SURYA RAO Bahadur, Raja of Pithapuram

The Hon'ble Mr. B. VENKATAPATI RAJU.

The Hon'ble Mr. K. CHIGAKKARANATHA MUDALIYAR.

The Hon'ble Mr. K. KUMARAN RAMAN KAVALAPPARA MUPPIL NAYAR.

The Hon'ble YAQUB HASAN SAHIB Bahadur.

The Hon'ble Khan Bahadur A. T. G. M. AHMAD TAMBI MARAKKAYAR SAHIB Bahadur.

The Hon'ble Sir GORDON FRASER, *Kt.*

The Hon'ble Mr. J. H. THONGER.

The Hon'ble Sir FAIRLEIGH BARBER, *Kt*

The Hon'ble the Most Rev. JOHN AGLEN, D.D.

The Hon'ble Mr. T. RICHMOND.

The Hon'ble Sir FRANCIS SPRING, K.C.I.E.

The Hon'ble Diwan Bahadur K. R. SURYANARAYANAMURTI NAYUDU Garu.

The Hon'ble Raja, RAJA SRI RAVU VENKATA KUMARA KRISHNA RANGA RAO Bahadur of Bobbili.

The Hon'ble Dr. T. M. NAYAR.

(The President; Mr. Thonger, Mr. Ranga Acharlyar.) [11TH FEBRUARY 1919.

The Council met at 11 a.m. when the discussion on the Madras City Municipal Bill, 1918 was resumed.

Clause 52.

His Excellency the PRESIDENT:—"I now put clause 52 down to the end of sub-section (1) (*b*) (ii) be part of the Bill."

Clause 52 down to the end of sub-section (1) (*b*) (ii) was allowed to stand part of the Bill.

His Excellency the PRESIDENT:—"Then comes the next sub-clause (iii) and I call upon the Hon'ble Mr. Thonger to move his amendment."

The Hon'ble Mr. J. H. THONGER:—"Your Excellency, the amendment which I have the pleasure to propose in connexion with section 52 (1) (*b*) (iii) is that it should be deleted, viz., 'interested in a subsisting contract made with, or any work being done for the corporation except as a shareholder (other than a director) in an incorporated company.' In order to get the correct sense of that clause, I must refer to the first part of section 52 which reads as follows:—'A person shall be disqualified for election or appointment as a councillor if such a person is at the date of nomination, election or appointment interested in a subsisting contract made with or any work being done for the corporation except as a shareholder (other than a director) in an incorporated company.' May I also draw the attention of the Council to the next clause 53 which says:—'Subject to the provisions of section 54, the councillor shall cease to be a councillor if he, subject to the proviso to section 52, sub-section (1), acquires any interest in any contract made with or work being done or to be done for the corporation except as a shareholder (other than a director) in an incorporated company.' In order to complete the case, may I refer back for a moment to clause 34 which says:—'No councillor shall vote on or take part in the discussion of any question coming up for consideration at a meeting of the council or of any standing committee or any committee, if the question is one in which, apart from its general application to the public, he has any direct or indirect pecuniary interest by himself or his partner'. It further goes on to say that the councillor may be prohibited from voting in any matter in which he is believed to be interested. Taking these three sections together, we see first that according to section 52 a person is disqualified if he has any interest in a contract, or under section 53, if he acquires any interest he would cease to be a councillor and in order to further safeguard any risk of a person who, despite these safeguards, still manages to become a councillor, he is debarred from voting on any subject in which he is interested. This clause 34, in the circumstances, seems to me to be of little value, because if a man cannot enter the corporation or cannot stay there by virtue of a contract, he certainly cannot have any opportunity of voting. But I welcome this clause 34 as its presence in the act makes it all the easier for me to propose my amendment. There is a very important principle implied in the clause which I now wish to amend and that principle is that no person shall be permitted to be a councillor for his own peculiar benefit or for the benefit of any firm or company which he represents. This is a principle which no one contests; in fact we all most heartily support it. The only difference is in the application of the principle. It has been argued that one of the reasons for the retention of this clause is that it appears in the old Act and that is perfectly true. But I may mention that it has been honoured in the breach for many years past, because it was felt by the corporation that the presence of leading business men on the corporation was essential and I believe the president of the corporation is prepared to testify to the fact that he never knew of any breach by any business man in connexion with this clause. They have never attempted as far as is known to take personal advantage of their position. It is also observed that we must retain it in the present Act, because it appears in the Bombay and Calcutta Acts. I dare say it appears in every Municipal Act, but what is suitable to a place like Bombay or Calcutta need not be suitable to Madras. Both Bombay and Calcutta are infinitely larger places than Madras and the number of firms doing business in those places is infinitely greater; and because a few of those firms have contracts, and are thereby debarred from councillorship, it is not going to affect the representation of business men on the council. But the position in Madras is different. Here we have a comparatively small community and if we are going to debar the man who have contracts, we are, practically going to debar the whole of our leading business men, and we are going to depend upon the smaller men who are very good in themselves, but who are not accustomed to deal with matters of large importance. In a previous debate, the Honourable Member in charge deprecated all references to what took place in the Select Committee, though he himself made a reference; I presume, however, that the proceedings of the Select Committee are not secret and I may adduce an argument from what transferred there in support of my amendment. As Honourable Members are aware, there have been a good many alterations made at the suggestion of business men. Many of them were unanimously adopted and finally we came to this particular clause which is the real crux of the whole situation. If this clause is going to stand, many of the suggestions originally made need not find a place in the statute. The business representatives on the Select Committee made a very great stand in connexion with the deletion of this particular clause and I am very pleased to say that we managed in the first instance to persuade the Select Committee that this omission would be a most distinct advantage to the Bill."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"By a majority."

11TH FEBRUARY 1919.] *(Mr. Thonger; the President; Sir Gordon Fraser.)*

The Hon'ble Mr. J. H. THONGER.—"Yes, by a majority. It could not be by a minority. We considered that as a victory, not a personal victory, but a victory in the interests of the city of Madras and in connexion with the Corporation Bill. I need hardly say that the fact that we had attained this particular object added zest and interest to the remaining portions of this Bill which, so far as business men are concerned, were of no interest. If this had been turned down, I should have considered the whole Bill in the light of a needless attempt to flog a dead horse; and I should have thought that I should have been better occupied in my own personal affairs than in attending the meetings of the Select Committee. It was on almost the last day of the Select Committee meetings that we were told the legal mind had become perturbed. In the earlier meetings, we had eliminated the principle, but now it was urged that the principle must be stated. Arguments at that stage were unfortunately of no avail and our majority turned into a lamentable minority and the clause was re-inserted. It was useless for the business men to say that we agreed with the principle; instead of wrecking the Bill, we safeguarded it and the safeguard is contained in the section to which I referred. The manner in which this particular question was approached shows very strongly the different points of view of the legal and the business mind. The legal point of view was that the principle must be stated, never mind the result. The business man said, 'no, we need not have the principle stated, we have safeguarded your principle'. The legal man looks at the Tables of Stone 'thou shalt, and thou shalt not'; but the business man says, they are the emblems of principles. He says 'I will regard the principles but I do not want the stones'. It is a struggle between the letter of the law and the spirit of the law and we are told in a certain book: 'the letter killeth but the Spirit giveth life'. The letter of the law will kill this Bill unless my amendment is accepted."

His Excellency the PRESIDENT.—"The Honourable Member will please address the chair."

The Hon'ble Mr. J. H. THONGER.—"To illustrate my point, might I refer to my own case. There are many persons like myself. Representing, as I do, Messrs. Spencer & Co., we are interested in a contract, whether it is a small or a big contract is of no particular moment, but as a matter of fact it is a contract which runs to some hundred rupees per month only, signed, sealed and delivered. By virtue of this rigid rule, not only I, but every other member of Messrs. Spencer & Co., is debarred from councillorship. Our advice on a thousand and one subjects might be of the utmost importance to the Corporation and yet because we are interested in Rs. 100 per month, the city of Madras cannot be benefited by our advice. Your Excellency, to carry it a little further, suppose my amendment is struck off, leading business men are not eligible for the Corporation and then who is left? I believe the class from which the Corporation is principally recruited is the legal profession. Are we going to leave the business interests of the city in the hands of the law, pure and simple? I have the greatest admiration for the lawyer as a lawyer; but I am of opinion that in business matters the business man is the better man. It has been said that the absence of business man in the Corporation will be no calamity. The person who made that statement can know very little of business men. We admit we occupy an inferior position because we do not advertise ourselves. The biggest business man is probably occupied in business affairs in a small back office in a business-house. His name may be unknown though his firm's name will be known. But he himself may probably have the finest brain that ever existed; but still he will be unknown. Take the lawyer. He may be in the first flight or he may be of the very lowest rung; but it is essential to his business that he should create publicity. Therefore the feeling is that the lawyer is the better man of the two. It is very true, Your Excellency, that in times of peace and that kind of thing, the business man does not come before the public eye, but it is in times of economic stress, or the stress of nations that the business man comes to the front. What is the position now in England? Every Government Department of any importance whatever is controlled by business men—munitions, food, railways, shipping, and all these different departments are co-ordinated by that wonderful man, the lawyer, Lloyd George. Mr. Lloyd George is a wonderful man, not because he is a lawyer but because he had the strength of his convictions to break away from the red tape of legal methods because he had the strength of mind to break his tables of stone, because he had the common sense to allow himself to be inspired by business methods and business ideals and surround himself with business men. What is the reward that Madras gives to the business men of the Empire? It says, we have no use for you, we can carry on our Corporation Bill without you. It is implied that business men are a scoundrally lot and that even safeguards cannot control them and therefore we must debar them from the Corporation altogether.

"Your Excellency, it is a very important question which the Council has to decide to-day and it is put in a few words: are we going to follow the fine example set for us by the British Premier and in approaching a business subject, do it from a business point of view, or are we, on the contrary, in order to state a principle which might just as well be safeguarded, going to ruin our Corporation Bill as a sound business measure."

The Hon'ble Sir GORDON FRASER:—"Your Excellency, as I have an amendment on the same clause, which I shall bring up later on, I simply second this amendment of the Hon'ble Mr. Thonger in a very few words. He referred to his own personal position. This is the only point at present to which I will refer. Under the clause as it stands, no senior member of my firm would be in a position to do service to the corporation by accepting a seat on the council of the corporation, because we happen to be the agents of a large oil company and we supply oil to the corporation. What the particulars of that contract are, I personally do not

(Sir Gordon Fraser; the President; Mr. Rajagopala Ayyangar; the Advocate-General; Mr. Thonger.) [11TH FEBRUARY 1919.

know, because it is a routine matter in the office which does not come before me; but that one particular matter is sufficient to debar me from doing what little I can to help the Corporation work. The same objection would apply to the other senior men in my office; but on the other hand there is no objection whatever to my juniors who have not had my experience or the experience of other senior men sitting on that Corporation. I have further arguments to bring forward and I will bring them forward when I move my amendment."

His Excellency the PRESIDENT:—"The Hon'ble Mr. Rajagopala Achariyar."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"No sir, the Hon'ble the Advocate-General."

The Hon'ble the ADVOCATE GENERAL:—"Your Excellency, Government oppose the motion for the deletion of this clause on very sound business principles and not on legal principles. I do not wish to be drawn into the relative merits of the lawyer and the business man because I myself belong to the legal profession and I will certainly not attempt to do that. But English lawyers are as keen as the business men that we have and this law which we have inherited to-day as embodied in the law which is derived from Englishmen and I do not understand Mr. Lloyd George to have repealed the provisions like this in all the Corporation Acts in England and allowed business men to come in.

"Passing from this reference of the Hon'ble Mr Thonger, I must point out first to Honourable Members of Council that we are enacting no new law. The Hon'ble Mr. Thonger has himself fairly admitted and he has also said that he does not contest the principle. He says the principle is a wholesome principle but he only says that it should not be made applicable to Madras. It might be made applicable to other parts of India and other parts of the Empire."

The Hon'ble Mr. J. H. THONGER:—"I did not say that."

The Hon'ble the ADVOCATE-GENERAL:—"It should not be made applicable to Madras. This provision found place in Act I of 1884. It is to be found in section 7 (*g*) and section 27 of Act I of 1884. When the Act was re-examined and passed in 1904, the Council re-affirmed the principle and as far as I am aware, no complaints were made at the time and no one suggested that business men would be kept out. I welcome that all the more, because the present Chief Justice who was then the Advocate-General was responsible for the re-examination of the Bill and he had considerable English experience to guide him in retaining that provision.

"Then, going to other parts of India, this finds a place both in the Bombay and the Calcutta Acts in all its rigidity and this finds a place in the District Municipalities Acts,—the District Municipalities Act of Bombay and the District Municipalities Act of Bengal and the District Municipalities Act of Madras—and it finds a place everywhere. It finds a place in the English Municipal Corporation Act, section 12, which says:—'A person shall be disqualified for being elected and for being a Councillor, if and while he—

(*a*) is an elective auditor or a revising assessor, or holds any office or place of profit other than that of mayor or sheriff, in the gift or disposal of the Council, or

(*b*) is in holy orders, or the regular minister of a dissenting congregation, or

(*c*) has directly or indirectly, by himself or his partner any share or interest in any contract or employment with, by or on behalf of the Council.' It remains on the statute book to-day. I submit to the Council therefore, that really no weighty reasons have been urged why this provision which on principle is admitted to be absolutely right and which has been in force in all the Indian enactments dealing with municipal affairs and also all the principal English statutes dealing with Corporations—why this should be deleted in a Bill passed in 1919 for the City of Madras. The principle itself is a fairly clear principle. It is a principle which applies in the Law of Trusts and other laws. Members of the Corporation are in a sense trustees for the public. You cannot have a trustee who has some interest inconsistent with the interest of the beneficiary. That is the main principle and the policy of this provision has been stated most authoritatively by the Court of Appeal in a case in 22 Queen's Bench, to which I will briefly refer. There the Master of the Rolls said: 'They (such provisions) are intended to prevent the members of local boards, which may have occasion to enter into contracts, from being exposed to temptation or even to the semblance of temptation.' Another Justice, Justice Lindley said: 'The object (of such provisions) is to prevent the conflict between interest and duty that might otherwise inevitably arise.' Another Judge says; 'It seems to me that if we hold the contrary, it would be letting in the very mischief the Act intended to prevent, and subjecting the Members of Local Boards to the class of temptations which it was intended to remove.' In 1906, 2 King's Bench, it was stated; 'The mischief aimed at is to prevent persons in the position of guardians from deriving benefit from contracts which they have to control.' This principle is a business principle. If a man is really a keen business man, he cannot avoid his business interests and business habits in dealing with the Corporation. It is a business principle that it is necessary to restrain him from keenly pursuing his business when he is in the Corporation. The object of the rule is not to keep out business men as the Hon'ble Mr. Thonger seems to imagine from the municipal council; but on the other hand, just like the other Acts, this will enable business men to come into the Corporation and certainly I for one, and I am certain that everybody else also, would welcome business men on the Corporation; but it only says to business men: 'If you want to enter the Corporation,

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do not do business with the Corporation. Have other customers, but do not have the Corporation as your customer. If you are too keen a business man to count one good customer like the Corporation, keep out of the Corporation.' It does not keep out the business men from the Corporation; very few business men will be prevented from entering into the Corporation; it is only business men that want to enter into contracts with the Corporation that will be prevented. Again it must be noticed that this is an improvement upon the existing Act. The words in this section are: 'Interested in a subsisting contract.' If the interest in the contract is one that has expired, it does not matter; if he is interested only in a contract subsisting at the time of the election, he is disqualified. Again, it does not prohibit shareholders from coming in at all, but it only prohibits contractors or managers from coming in. There are many business men who are shareholders who can come in and there are many directors who may not desire to do business with the Corporation and who can easily get in and equally add strength to the business capacity of the Council. I would submit to the Council that this is really going back upon a very well-established principle. Members of municipalities more experienced than myself, I dare say, may be able, if they wish, to speak on it. So far as I am concerned, I can only limit myself to matters raised in the amendment and it is impossible to deal with cases put by the Hon'ble Mr Thonger and the Hon'ble Sir Gordon Fraser. If men like them are kept out, it would be a misfortune; but it would be a more serious misfortune if business men are to be in the Council and do business with the Corporation. They need not do business with the Corporation. I need not refer to particular cases, in which all the facts are not known, whether really business men will be kept out of the Council. If they do not want to do business, I do not think any of them will be kept out at all.

"Then it was suggested that clause 34 of the Bill is quite a sufficient safeguard and the only object of putting in that clause was to prohibit business men from voting. Clause 31 is quite general. If a councillor cannot vote, in a discussion as to his own assessment, we will not be able to sit on appeal or revision in connexion with his own assessment; that is quite of a general nature. It is not confined to persons who are interested in a contract or employment. It is perfectly plain that a councillor interested in a contract will be in an awkward position in many ways in respect of the contract even though debarred from voting on it. For one thing, he would get prior information which would not be open to outside competitors and clause 34 will hardly be a sufficient safeguard. He may not be challenged by the other councillors; the councillors may be similarly situated and may be on the Standing Committee and it may consist of a quorum of three. In order to claim the same indulgence, the member who seeks to vote on a contract in which he is interested will not raise an objection and even if the others raise the objection, there is no guarantee that the execution of the contracts and the rates of the contracts will be scrutinised by the Corporation authorities. So long as a Member of the Corporation is interested in a contract, it is somewhat difficult; it may be a difficult and delicate task for the executive of the Corporation and the other councillors to supervise the execution of the contract and the terms of the contract. Naturally, it would be a bad example if you allow business men with contracts to get in, because others will claim the same privilege. Section 34 exists; clause 34 finds a place in the existing Act, and also the other existing enactments. It finds a place in the English Corporations Act and nevertheless, section 12 of the English Corporation Act is enacted. There too, there is a clause like this preventing persons having pecuniary interest from voting, but that does not affect the general question. I have therefore very little to add except to inform the House that this is an amendment which from the business point of view and not merely from the legal point of view, ought to be opposed. I must say Government oppose it."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I also oppose the amendment. I may say at the start that law is no respecter of persons, and here in the Legislative Assembly we are no respecter of persons. This observation, I am called upon to make in view of the fact that the Hon'ble Mr. Thonger introduced his own name and also that of the Hon'ble Sir Gordon Fraser in supporting his amendment. We ought not to be guided by such personal appeals in legislating on a question of principle".

The Hon'ble Sir GORDON FRASER:—"There is no personal appeal at all. It was simply put forward as an example."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"This principle is not only as old as 1884 but it is as old as 1782. In England your Excellency will remember the provision relating to Members of Parliament which came into actual question in the year 1917 in the case of Sir Samuel Stuart. He was interested as a partner in that firm of Montague & Co. who had contracts with the Secretary of State for India and the committee of the House of Commons over which the Prime Minister presided, differed over the question whether Sir Samuel Stuart could be deemed to be disqualified or not and they referred the matter to the Privy Council for decision. That is the Statute of 1782. The same argument was advanced then and that case is reported in the 1917 volume. The Lord Chancellor said: 'The mischief guarded against by the Act is the sapping of that freedom and independence by members being admitted to profitable contracts'. Although he attributed no corrupt motives, Sir Samuel was declared to have forfeited his seat in Parliament. 'Law is law and we must administer it', they said. It is a very sound principle and therefore Sir Samuel was declared to have forfeited his seat. In this country the law is even milder in the case of business men than the law in England, and here we may point out, your Excellency, that in the case of

your Excellency and your Excellency's Honourable colleagues, the Members of the Executive Council, if my honourable friend will turn to section 124 of the Government of India Act, he will find that His Excellency the Governor, the Honourable Members of Council or the Lieutenant Governor or the Chief Commissioner, are to be guilty of a misdemeanour if they are interested in any contract, trade or business transactions with the Government. Here we have not made it a crime; in our local Acts, they have not only disqualified him from voting, but in certain enactments it is made a crime and a misdemeanour if that so happens. The principle is not what the Hon'ble Mr. Thonger has in view; that is not the principle underlying this section. He stated the principle wrongly in saying that no one shall gain. That is not the principle. The mischief aimed at, as pointed out in one of these cases, is that they are intended to prevent members of local boards which may have occasion to enter into contracts from being exposed to temptation or even the semblance of temptation. That is one principle. This is what Justice Darling says, 'It is intended that members of public bodies shall be free from any suspicion of deriving profit, directly or indirectly by reason of the position they hold'. As another Judge puts it, 'it is to prevent the smallest bel ween interest and duty that might otherwise inevitably arise.' These are the principles underlying the section and not a suspicion of the business men. The Legislature in enacting this law, recognises that there are eminent men. We have lowered the franchise considerably to persons paying any rate or tax and occupiers paying even Rs 5 and there is no separate qualification for a councillor, separate from that of the voter. Every voter can be a councillor. We will have Muthusamy Chettis and Sabapathy Mudaliyars who can become councillors and we have to apply the same principle to the Hon'ble Sir Gordon Fraser as we apply to these people. The difficulty will become very great indeed if we introduce any such complications and take away existing safeguards. It is not on account of any love of the law, or of the letter of the law that this provision has been introduced. It is quite incorrect to say that it is the legal mind that applies it. It is the common sense mind that applies it and the legal mind or any other mind must accept the principle that one in a position of trust should be placed even above the semblance or the suspicion of temptation. In the case referred to by the Hon'ble the Advocate-General, there it was a slight interest indeed, it was a very few shillings, but it was not the question of the amount that should be taken into consideration when we wish to achieve the object in view. Here the principle which is embodied is embodied in numerous Acts, in all the local and municipal Acts in this country—Central Provinces Municipal Act XVI of 1903, Central Provinces Local Self-Government Act I of 1883, Punjab District Boards Act, X of 1884, Punjab Municipal Act III of 1911, City of Bombay Improvement Act IV of 1898 —these provide for this disqualification. So also the City of Bombay Municipal Act, the Bombay Local Boards Act, the Bombay District Municipalities Act, the Bombay Port Trust Act, the Bengal Local Self-Government Act, the Calcutta Municipal Act, the Darjeeling Municipal Act, the Bengal Municipal Act, the Calcutta Port Act, the United Provinces District Boards Act, the United Provinces Municipal Act, the Local Government Act in England of 1894, section 46, the Municipal Corporations Act of 1882 in England, section 12 and the Municipal Corporations Act of 1906, section 2. Not only in England and India, but also in the Colonies they have similar Acts. The New South Wales Act, section 24, the Queensland Constitution Act, sections 6 and 7—*in fact, ad infinitum*, in all the civilised countries even when civilisation was at a low ebb and business was also at a low ebb; in England this principle was enacted in 1782. I do not think much difference can be made between Calcutta and Bombay and Madras. If business men can be had only on those terms that they should have contracts, they are not worth having. Why should the Hon'ble Mr. Thonger suppose that business men will be kept out? It is not everybody who is compelled to do business with the Corporation. If they are anxious to serve on the Corporation, as they are, why should they enter into contracts? They can as well keep out of the contract. There is no disadvantage at all and I do not fear that the business people will be kept out, or that the Corporation will be manned only by the legal profession—not that it is an evil day if it is so manned. I rather fear that the legal man will be kept out and the business man will come in under the new Act. The statement was made by the Hon'ble Mr Thonger, whether under the existing law anyone had taken advantage and he said he was assured by the President that no attempt was made to take personal advantage of his position. I am in a position to contradict that statement at least in one recent instance. It is hardly necessary for me to cite any instances in support of a principle which is accepted as sound everywhere."

The Hon'ble Mr. J. H. THONGER:—"Might I rise to a point of order? I think the Honourable speaker has misunderstood my remarks. I did not say that the President has given me an assurance. What I said was that, if asked, I believe he was in a position to do so."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"If he can do so, then I am in a position to say that I have information that in a recent instance, it was taken advantage of; but that is a minor matter indeed and I do not base my judgment on any such case. I want to avoid opportunities of any such advantage being taken—that is the principle underlying this provision. No reason has been put forward to induce this Council to accept this amendment. I am sorry to note that the Honourable Member who moved the amendment said that the alternative would be that the Bill would be wrecked. I do not understand why the Bill should be wrecked, simply because this provision which has been there all along is continued."

The Hon'ble Mr. J. H. THONGER:—"I particularly said that it would be wrecked as a business measure and not as a Bill."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"Very well. It will advance the Bill as a business measure and it will not wreck the Bill as a business measure. It is not that we want to keep or to break away from the letter of the law, but we are afraid to break away from the moral sense underlying it. We are loathe to depart from the moral sense underlying that provision. That is why we stick to it. The Honourable Member quoted a recent example of the Munitions Board. I do not know whether any Minister on the Munitions Board was interested in a contract with the Munitions Board. If so, public opinion would have cried aloud and I am sure such a thing would not have been tolerated even in times of war. I heard complaints about certain contracts in connexion with the Munitions Board and there would be an uproar even in business circles if such a thing were attempted in England. Your Excellency will remember that an attempt was made in 1916 to omit section 124 of the Government of India Act when provision was about to be made to provide also for members of the Governor-General's Council and Your Excellency's Council by introducing business men, and they said that such a thing would prevent businessmen from coming forward. There was an attempt to delete the clause and it was vehemently opposed and the proposal was dropped as Your Excellency will remember. This principle has been recently accepted and embodied in all the recent legislation and it stands on sound business principles and we, as legislators, should not be a party to allow any such amendment to come into the Act."

The Hon'ble Dr. T. M. NAYAR:—"My Lord, the Council has heard two businessmen and two lawyers on the subject. I am afraid I am not much of a lawyer and whatever business capacity I might have originally started with has not survived my experience of the Madras Corporation. I am afraid that the expediency on which the Hon'ble Mr. Thonger pleads for this amendment will not survive a close analysis of the conditions existing in the Madras Corporation for the consideration of contracts. Everybody has admitted that on principle the amendment cannot be accepted. It has been accepted in England, it has been accepted in India, it has been accepted everywhere and the Hon'ble Mr. Thonger has himself admitted that on principle the rule, as it stands, is unexceptionable. The expediency which he pleads for is that Madras being an exceedingly small commercial place, there would not be sufficient commercial men to serve on the Corporation if such restrictions are imposed upon them. But, Sir, how many commercial men of standing have in the past cared to tender for the Corporation contracts? My experience has been, for a long number of years, that we could not get any firm of high standing to tender. I have on more than one occasion spoken to many commercial people in the city and asked them why they did not tender and they told me that under the conditions existing in the Madras Corporation they did not care to tender. This rule was one of those things intended. I do not say it has effectively done so, but this is one of those rules intended to check some of those abuses against which commercial men complain. Safeguards and rules like this are not intended to apply to very respectable persons. The criminal law is not intended for law-abiding persons; it is intended for criminals. The safeguards are intended for the many tenderers who are not very strict in the methods they adopt. Now, therefore, if the honourable commercial gentlemen who moved this amendment were to get this safeguard done away with, they will have to compete against unscrupulous contractors who will come into the Corporation and use the advantage which they derive by getting rid of this law. The Hon'ble Mr. Thonger and even the Hon'ble Mr. Fraser think that by keeping the contractor from voting on a particular contract, all the mischief that is likely to be done is prevented and that that is sufficient. But if he knows the inner working of the Corporation as much as I do, that is the least of the mischiefs. A commissioner who is there who is interested in a contract will set up a subterranean machinery for working in his interests and we do not know where it will end. No one has yet been able to fathom the exact nature of this subterranean machinery and he will enlist other commissioners to work on his behalf and it is settled that this influence which he will bring to bear on other commissioners and on the executive officers in the Corporation, in that way corrupting them in the discharge of their functions—it is that mischief which has to be prevented even more than the voting. One vote does not matter after all and an energetic contractor can get half a dozen votes in one afternoon. It is the influence which he will be able to exercise when he is actually on the Corporation that has to be counted. Therefore, Sir, I am afraid that if this safeguard is not taken away, the floodgates of secret machinations inside the Corporation house will be let loose and innumerable contractors will come and I am afraid that then the Hon'ble Mr. Thonger and the Hon'ble Sir Gordon Fraser will come here and ask for protection against them by the introduction of some rule or clause because these honourable gentlemen will not descend to the methods which others may stoop to and they will find themselves handicapped and it is therefore in the very interests of the respectable commercial men that we want this rule to be retained. I want something more than this rule. If I had been in time here to send notice of my amendments, I would have sent notice of an amendment to make it more stringent. If I cannot do it, all that I can do is to most emphatically object to this amendment. I am quite sure that the Honourable Members who moved this amendment have not exactly understood the nature of the results which might follow; if they want to understand it, they must remove this rule and come in as contractors along with several others and then in a fortnight's time they will understand it. I am afraid that under no condition can we afford to relax the rule. I hope the Council will reject this amendment."

(Mr. Ramanuja Acharlyar ; Sir Francis Spring ; Mr. M. Ramachandra Rao ; Doctor Nayar ; Mr. Ranga Acharlyar ; the President.) [11TH FEBRUARY 1919.

The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARIYAR :—"Your Excellency, I oppose the amendment though I am not a lawyer."

The Hon'ble Sir FRANCIS SPRING :—"Your Excellency, I strongly oppose the amendment. I certainly consider that the legislation enunciated by the Hon'ble the Advocate-General is absolutely sound. It prevails, I think, throughout the British Empire and I do not see why in Madras we should make an exception. Much as I should regret to see the Corporation of Madras deprived of the assistance of men of the calibre of some of our leading mercantile and businessmen whose names we are familiar with, yet I think it would be like 'the letting out of water' to surrender the principle that men likely to be interested, that men who are interested, I should say rather, in contracts with the Corporation, or a Board like my own, should not sit at the Board's table."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO :—"My Lord, I was surprised at the warmth with which both the Honourable Members who have proposed and seconded this amendment have stated their case in support of it. My Lord, the principle enunciated in this section which debars members of municipalities from being interested in contracts is a very sound one and I may say I will ask the Hon'ble Mr. Thonger to picture to himself what will happen if a contract is given, say, for the supply of metal and gravel in the Madras Municipality to one of the commissioners. First of all, there are so many conditions as regards the quality of the material. Every one of them will have to be enforced by the Corporation officers —the size of the metal, the places where they should be stored, and its quality. Does the Hon'ble Mr. Thonger seriously suggest that in the discharge of their duties, the Corporation officers will not be influenced by the fact that the contractor is a member of the Corporation? If any proposal like Mr. Thonger's is made, in any municipality in the mufassal or in any district board, I think the members will feel scandalized. It goes to the very root of municipal morality and will seriously jeopardize the purity of the administration. Take again the case of lighting. Assuming that one of the commissioners is interested in street lighting and gets a contract for the supply of the necessary power in the case, say, of electric lighting or in the case of lighting by ordinary kerosene, does the Hon'ble Mr. Thonger say that if the contractor is a member of the Corporation it will be easy for the inspecting staff to perform their duty? Would it be easy for the President to withhold payment of bills for work not done or work indifferently done? or to provide against all other sins of commission and omission for which the contractor may be liable?

"Considering it from any aspect, I am surprised at the way in which this question is put before this Council. The Hon'ble Mr Thonger said that this rule was rather observed in the breach than in the observance. I am very sorry to hear of it."

The Hon'ble Dr. T. M. NAYAR :—"No. That is not correct."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO :—"Here is the Hon'ble Dr. Nayar connected with the Corporation for a long number of years who says he does not know of any such thing."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR :—"I was not aware of it myself."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO :—"My Lord, there are two gentlemen who deny that that is the existing state of affairs. I should be surprised if the existing state of things has been correctly stated. It would show that notwithstanding the provision in the statute, it is possible for officers of the Corporation to forget the sound principle of law and it makes it all the more necessary that it should be there in the Act, and not only should it be there, but anybody who is responsible for the violation of this sound rule of conduct should be brought to book. I think, my Lord, that any violation of this rule would land the members of the Corporation in a very serious position and I think on these grounds I must oppose the amendment.

"The Hon'ble Mr. Thonger also stated that he had a contract for Rs 100 with the Madras Corporation. If he thinks that as between serving in the Corporation and giving his valued services to the people of Madras, Rs. 100 is much more valuable to him, it seems to me that the only alternative is to keep out of the Corporation and have his Rs. 100. Otherwise, I should respectfully point out that the conflict between duty and interest is so well established that even members of the Madras Corporation belonging to business firms should be protected against themselves."

His Excellency the PRESIDENT :—"If I may advise the Council, we can come to an agreement. The position of the Government is quite plain and the case has been clearly and forcibly stated in transparent good faith that the object is the genuine desire to further public interests and for my part I will go further on behalf of the Government and say that nothing is done in order to prevent or even discourage the eligibility of businessmen serving on the Corporation or in any public body ; it would not only be unjust, but it would be against public interests. The question on this occasion is a much more limited one. It is whether or not this portion of this clause should stand part of the Bill—whether we should accept the amendment of the Hon'ble Mr. Thonger. In the first place, we have no representation from the Corporation

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in favour of such an alteration and really the case rests on the peculiar conditions of Madras. No doubt the conditions of Madras may be less favourable from the standpoint of the Honourable Mover of this proposition than those existing in larger cities like Calcutta and Bombay. But the policy of this provision is universal, it is not confined to larger cities. It is absolutely universal and not only is it universal, but it is succinct and it has the support of all modern authorities. It represents a high standard, a standard, shall I say, of public life to which Madras no less than other cities should conform and I think it would be regrettable if this Council were to come to any other decision on the point."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"May I offer a word of personal explanation in voting? From what the Hon'ble Mr. Thonger said, an outsider would suppose that such lawyers as vote against this amendment are actuated by selfish motives. The members of the legal profession are as anxious as others about this principle."

The Hon'ble Mr. J. C MOLONY:—"The Hon'ble Mr. Ranga Achariyar and the Hon'ble Dr. Nayar stated that they were never aware of a case where a commissioner would be disqualified. There has been a case in which a commissioner may be disqualified as in the Bill and the case has been dinned into their ears. It is a case in which we buy oil from the large oil companies, the Standard Oil Company, the Asiatic Petroleum Company and the Burma Oil Company. We began purchasing from all these companies, we began with Best & Co. In one other case, there was a tender for a certain article and that gentleman has been purchasing articles."

The Hon'ble Dr. T. M. NAYAR:—"A word of personal explanation. This instance which the Hon'ble Mr. Molony refers to did not take place when I was a member of the Corporation or a member of the Standing Committee. If I had been, I should have most strongly protested."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"As regards the purchase, is it the purchase for an existing contract or . . ."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"We had better proceed."

His Excellency the PRESIDENT:—"Let us go on. The Honourable Member can get the information from the President."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I should like to know if it is true. The President has stated it as a fact. It did not come up before the Corporation."

The Hon'ble YAQUB HASAN SAHIB Bahadur:—"I simply want to say that the Indian businessmen, not only the lawyers, are opposed to it."

The Hon'ble Mr. J. H. THONGER:—"Your Excellency, you have very kindly put the position as very clearly before the Council that I think I must withdraw my amendment."

With the permission of His Excellency the President, the amendment was withdrawn.

His Excellency the PRESIDENT:—"I do not know if the Hon'ble Sir Gordon Fraser wishes to move his amendment No. 33. If it is to be moved at all, it would appropriately be moved here."

The Hon'ble Sir GORDON FRASER:—"I would like to move it if only to give me an opportunity of replying to the several remarks which have been made in the previous debate. I recognize there is no chance of this amendment being carried, but two or three remarks have been put forward to which I would like to reply, if Your Excellency would allow me to say a few words of explanation."

His Excellency the PRESIDENT:—"Pray go on. The Council will hear you."

The Hon'ble Sir GORDON FRASER:—"Remarks have been made both by the Hon'ble the Advocate-General and the Hon'ble Mr. Ranga Achariyar that this clause affords absolutely no ground for the suggestion that any business people will be kept out. I am afraid that does not hold good, because in Madras a great many business people of the bigger firms represent companies. They have certain duties to perform. It would be quite impossible for me to say that I would remain on the Corporation at the present moment and refuse to allow my firm to sell oil on behalf of a company I represent to the Corporation. There is a misunderstanding there. My position is perfectly plain. Under this clause as it stands, I have no right to sit on the Corporation. I have been on the Corporation for three or four years. There again actual facts contradict the remarks of the Hon'ble Dr. Nayar and the Hon'ble Mr. Ranga Achariyar. This rule has been more honoured in the breach than in the observance not only in my own case, but in the case of other members of Madras firms who have gone on the Corporation. For the last 15 or 20 years simply on the assurance that this clause was a dead letter businessmen have been accepting seats on the Corporation."

The amendment was not put to the Council.

His Excellency the PRESIDENT:—"Next is the amendment of the Hon'ble Mr. Thonger which is similar to the amendment of the Hon'ble Mr. Ahmad Taubi Marakkayar."

(Mr. Thonger; the President; Mr. Krishna Rao; [11TH FEBRUARY 1 '8]
Mr. Yaqub Hasan; the Advocate-General;
Mr. Ranga Achariyar.)

The Hon'ble Mr. J. H. THONGER:—"The amendment which I wish to propose is that before the word 'presidency' the word 'stipendiary' be inserted. It is amendment No. 31—

'31. In sub-clause (iv) of clause 52 (1) (b) *insert* before "presidency" the word "stipendiary."'

"It is suggested that if I substitute the word 'salaried' for the word 'stipendiary' the Hon'ble the Advocate-General is prepared to accept it. I move it in that form."

The Hon'ble Mr. Ahmad Tambi Marakkayar seconded the amendment.

His Excellency the PRESIDENT:—"The word 'salaried' is to be substituted for the word 'stipendiary'."

The Hon'ble Mr. A. S KRISHNA RAO:—"Your Excellency, I think that the provision already inserted is satisfactory and that there is no necessity for the amendment. The effect of this amendment is that honorary presidency magistrates who are nominated for that place will also be eligible to have a seat on the municipal corporation. I am inclined to think that the alternative amendment suggested by the Hon'ble Mr. Thonger is more satisfactory than the one now moved. Instead of saying that all honorary presidency magistrates shall be eligible to continue as commissioners, he suggests the following proviso, if amendment No. 31 is lost:—

'provided that an honorary magistrate may offer himself for election, but on appointment or election as councillor shall forthwith resign his position as honorary magistrate, failing which his appointment or election as councillor shall be void.'

"I think that proviso is satisfactory. We know that Corporation cases are likely to go up before honorary magistrates and it is not desirable that they should have seats on the Corporation. But when once he is elected, it is open to him to resign his position as honorary magistrate and continue as member of the Corporation. So far as I am concerned, I oppose the amendment notwithstanding the fact that there is no opposition by the Government."

The Hon'ble YAQUB HASAN SAHIB Bahadur:—"I am opposed to this amendment. This amendment is brought under the impression that, at present, honorary presidency magistrates do not try municipal cases and so there may be no harm if they sit in the Corporation as councillors. But it is to be remembered that honorary magistrates have first-class powers, the same powers as salaried magistrates have. It is only the Chief Presidency Magistrate who sends them certain class of cases; but there is no rule that cases which are tried by stipendiary magistrates should not be sent to honorary magistrates. Some day they may be sent. For example, the number of cases that are tried by the stipendiary magistrates are too many, they are not able to deal with them; suppose some of those cases are sent before honorary presidency magistrates. There is no rule that only certain cases should come before honorary magistrates and questions in which the municipality is interested may also come before the honorary magistrates. So, there is no necessity for qualifying the magistrate with the word 'stipendiary' or 'salaried.' Let all magistrates be excluded from becoming members of the Corporation. There is however one disability. A person who is an honorary magistrate may be willing to be appointed commissioner, but he cannot offer himself for election; if the proposal of the Hon'ble Mr. Thonger is accepted, he may offer himself for election and as soon as he is elected, he shall have to resign his post of honorary magistrate."

His Excellency the PRESIDENT:—"Since he began his speech, I had an opportunity of ascertaining that the Hon'ble Mr. Thonger is quite willing to substitute the second amendment for the first amendment. That will meet the view of the Hon'ble Mr. Yaqub Hasan. The Hon'ble Mr. Thonger may withdraw his first amendment."

The Hon'ble Mr. J. H. THONGER:—"With your kind permission, I withdraw my amendment No. 31."

With the permission of His Excellency the President, the amendment was withdrawn.

The Hon'ble Mr. J. H. THONGER:—"I beg to propose the following proviso headded at the end of clause 52 (1): 'provided that an honorary magistrate may offer himself for election, but on appointment or election as councillor shall forthwith resign his position as honorary magistrate, failing which his appointment or election as councillor shall be void.'"

The Hon'ble Mr. A. T. G. M. Ahmad Tambi Marakkayar seconded the amendment.

The Hon'ble the ADVOCATE-GENERAL:—"I accept it."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"The mischief is not avoided. The same principle underlies the disqualification with reference to clause (5) of section 52 (1). It says that a person shall be disqualified if at the date of election he is 'already a councillor whose term of office as such will not expire before his fresh election or appointment can take effect.' Not only the fact that he may have to try municipal cases is the underlying objection, but the more serious underlying objection is that as magistrate in the city he will have to decide questions and voters may have to go before these magistrates and also, as a presidency magistrate in the city, he will have influence in the city. It is to avoid that influence that a sitting councillor is prevented from seeking the suffrage. I think the same influence will be there in

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the case of a person who is a magistrate of the city. Ratepayers have to appear before them in other matters. There are various other minor offences and they will have to come before these magistrates and therefore the influence will be there and the mischief is not avoided by accepting the proposal."

The Hon'ble Khan Bahadur A. T. G. M. AHMAD TAMBI MARAKKAYAR:—"Your Excellency, a similar provision is in the Municipal Act in the mufassal. Many municipal councillors are being appointed as honorary magistrates but they have been exempted from taking up any part in municipal cases. As a matter of fact, for seven years I served both as a municipal councillor and as a honorary magistrate. In the interests of the Corporation itself, if the member of the Corporation is a magistrate, it will be interesting, though he cannot take part in municipal cases, he can at least watch the cases. Here is the existing provision of the District Municipalities Act:—

'In order to be qualified to be appointed a municipal councillor, a person must . . . (d) not be a municipal councillor or an officer or servant holding office under this Act or an honorary magistrate for the municipal town, unless, in the case of his being an honorary magistrate, the Governor in Council exempts him from the disqualification.'

"This power of exemption is delegated to the Collector and he is exempting councillors in becoming honorary magistrates. I do not see how the interests of the Corporation or the public would suffer by a man having both these appointments. As the case stands at present, I do not see any reason why an honorary presidency magistrate should not stand for election and if elected, he might be called upon to resign his magistrateship."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"Your Excellency, I wish to add a few words to what the Hon'ble Mr. Ranga Acharlyar said. We are now trying to improve the law, to amend the law and to put a proper complete code as the City Municipal Act. At present as the law stands, an honorary presidency magistrate cannot be a municipal councillor. That is the existing state of affairs and now an amendment is brought in, the effect of which will be to introduce honorary presidency magistrates into the list of persons eligible for election as councillors. The question naturally arises: what is the need for this move and is it a move in the proper direction? I do not remember having heard at any time that the list of persons eligible to be commissioners is restricted and that we do not find sufficient number of suitable men because honorary presidency magistrates are kept out. If anyone has heard any such objection, I shall be glad to hear of it. I will mention something on the contrary to show that the move is in a wrong direction. With reference to the provision which my Honourable Friend Mr. Ahmad Tambi Marakkayar has brought to the notice of the Council, it has been repeatedly brought to the notice of the public that the combination of these two, the honorary magistrate and the municipal councillor in the mufassal is very undesirable, and that exemption is to be specially sought for. In some cases, with reference to these exemptions I have put so many interpellations about the total number of exemptions showing that the combination of these two officers is not quite desirable. I found out that there were only 18 or 19 exemptions, of which 3 were unfortunately in Salem town and at present there are 4 or 5 of such combinations in Salem town, the rest being distributed all over. Because there is a provision and because people beg at your doors, you have to yield to their importunity and let them hold the two offices. There is no complaint on the score of want of persons. So, in the case of mufassal municipalities it is increasingly recognized that the combination is undesirable and the proper move is to amend the District Municipalities Act to bring it into line with the existing City Municipal Act and not in the opposite direction. This amendment is a move in the wrong direction and I have to oppose this amendment. I am sorry that the Bill is sought to be disfigured by the introduction of a provision of which the public has expressed its unmistakable condemnation."

The Hon'ble Mr. P. SIVA RAO:—"Your Excellency, I strongly oppose this amendment; and before I do so, let me make myself perfectly clear. The issue before us is whether an honorary magistrate shall be eligible for membership of the Corporation. You decide one way or the other, you try to introduce the provision in the District Municipalities Act which says that before he becomes qualified, he ought to get the exemption of the Governor in Council or the Council may decide that he shall be qualified. I am aware that this disqualification is based on the well-known principle that no person shall combine in himself both the office of prosecutor and judge and as an honorary magistrate of the town, he is called upon to try municipal cases and if he figures as a member of the Corporation, he has to initiate some prosecutions, and is responsible for the prosecutions also and so the disqualification itself rests on some excellent grounds. So far as the merit of this proviso is concerned, it does not make him disqualified, but it says that he shall be an eligible candidate; but it gives him the option if he is appointed to make up his mind to resign the office of magistrate and hold the office of municipal councillor or to continue as an honorary magistrate. What is to become of the poor electorate which has been driven to elect him if he makes up his mind not to resign his office of magistrate? There is no binding obligation on him to resign. The proviso merely says that his election would be void. That means that the ward will be subject to the worries of a fresh election. What is the harm in asking an honorary magistrate to make up his mind to have a full survey of the situation, gauge his position well and make up his mind before he stands whether he shall have

(Mr. Siva Rao; Doctor Nayar; Mr. Ranga Achariyar; the President; Mr. Thonger; Mr. Yaqub Hasan) [11TH FEBRUARY 1919.

this or that. If he is defeated as a municipal councillor, he can seek reappointment at the hands of Government. I object to this amendment on the ground that it is unnecessarily vague. It says:—

'Provided that an honorary magistrate may offer himself for election, but an appointment or election as councillor shall forthwith resign his position as honorary magistrate, failing which his appointment or election as councillor shall be void.'

"If it is unchallenged now, there is the danger of this provision running into the District Municipalities Act and we have to determine what is the stage at which he has to make up his mind,—is it after the chairman of the municipality declares him elected or is it after the Government approve of his election or is it after all the objections are heard and finally disposed of one way or the other? It will lead to endless complications and there will be applications for extension and the applicant may ask for further time to make up his mind. For these reasons, I strongly oppose this amendment. The electorate should not be treated lightly for the convenience simply of this honorary magistrate candidate, but he ought to make up his mind which is better, either the magistrateship or the membership of the Corporation."

The Hon'ble Dr. T. M. NAYAR:—"My Lord, I support the amendment. The Hon'ble Mr Ranga Achariyar and the other lawyers who have followed, have curiously enough not quoted any English law. They have at an earlier stage in the discussion quoted profusely what the English practice is. If they had looked up the English law on this point, they would have found that most honorary magistrates in England are members of local bodies as, and it is a common practice there to appoint members of local bodies honorary magistrates. Therefore the English practice is in support of this amendment. The Hon'ble Mr. Ranga Achariyar made out that an honorary presidency magistrate in the city of Madras will have to deal with election disputes and things like that."

The Hon'ble RAO BAHADUR T. RANGA ACHARIYAR:—"I did not say election disputes."

The Hon'ble Dr T. M NAYAR:—"If he will read the rules in connexion with honorary magistrates, he will find that none of these cases come anywhere near the honorary presidency magistrate. They are not allowed to sit alone, but in benches. They are allowed to try only such cases as the Chief Presidency Magistrate sends them and the Chief Presidency Magistrate exercises due discretion in the matter. I can tell you as one who was an honorary magistrate for a long time that I never got any municipal cases near me; the only cases that I got were cases of cruelty to animals, committing of nuisance and drunken disorderliness; probably some municipal subordinates may have been implicated in case of drunken disorderliness. Otherwise, there is nothing connected with municipal cases before an honorary magistrate. To penalise a man because he is an honorary magistrate, I do not see what advantage we have from that except that about 30 to 40 gentlemen who are presidency magistrates might be kept out of the list of eligible candidates. The list of eligible candidates will now be a few thousands and to have 30 or 40 men kept out of it, will not be any great advantage. I do not think there will be any grave miscarriage of justice by allowing an honorary magistrate to sit on the Corporation, because he has absolutely nothing to do with municipal cases unless Government are going to alter the existing law."

His Excellency the PRESIDENT:—"My Honourable Friend has asked me to say a word as to the position. He was endeavouring to meet the opinion of Honourable Members and to reconcile differences on this point. There was a good deal in what the Hon'ble Dr. Nayar has said. This is a provision which is in the old Act sub-section 4—it says Presidency Magistrate without a qualification."

The Hon'ble Mr. J. H. THONGER:—"Your Excellency, you are perfectly correct in saying that a Presidency Magistrate cannot come up for election, but there is nothing to prevent a councillor from becoming an honorary presidency magistrate."

His Excellency the PRESIDENT:—"That is very likely the case. The position of the Government on this amendment is to stick to the Bill as we put it down. My Honourable Colleague who is in charge of the Bill proposes to adhere to the Bill as it stands in this respect. He was anxious to meet and endeavour to reconcile differences; but on the whole, the balance of advantage seems to be to adhere to the provision in the Bill. I think I can take division on this matter."

The Hon'ble YAQUB HASAN SAHIB Bahadur:—"Does it mean that the proposition of the Hon'ble Mr. Thonger is not to be accepted?"

His Excellency the PRESIDENT:—"No. The attitude of the Government is that they are against adding this proviso."

The amendment to add the proviso was put and lost.

His Excellency the PRESIDENT:—"That would take us down to the words 'presidency magistrate' in clause (4) of section 52. I do not think that there is any further amendment on this clause or on any other clause of this section. If I am correct no amendment is to be moved in regard to this clause."

Clause 52 was allowed to stand part of the Bill.

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Clause 53.

The Hon'ble YAQUB HASAN SAHIB Bahadur:—"I withdraw amendment No. 34 standing in my name."

With the permission of His Excellency the following amendment was withdrawn:—"Omit sub-clause (i)."

The Hon'ble Mr. J. H. THONGER:—"My amendment No. 35 'Omit sub-clause (*d*) of clause 53 (1)' goes out."

With the permission of His Excellency the President, the amendment was withdrawn.

The Hon'ble Sir GORDON FRASER:—"I withdraw amendment No. 36."

With the permission of His Excellency the President the following amendment was withdrawn:—

"36. *For* sub-clause (*d*) of clause 53 (1) *substitute* the following:—

'subject to the proviso to section 52, sub-section (1) acquires any interest in any contract made with or work being done or to be done for the Corporation except as a shareholder (other than a director) in an incorporated company, unless such interest is declared at the time of acquisition, and such councillor shall not speak or vote on any question relating to any contract or work in which he is so interested.'"

Clause 53 was allowed to stand part of the Bill.

Clauses 54 *to* 62.

Clauses 54 to 62 were allowed to stand part of the Bill

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"Section 55 may be reserved till the Hon'ble Sir Gordon Fraser's amendment on section 413 is settled. That section may have to be remodelled if the amendment of the Hon'ble Sir Gordon Fraser is accepted."

His Excellency the PRESIDENT:—"We must go clause by clause. The Bill will have to be redrafted if earlier provisions are affected by any later alterations by the Council."

Clauses 54 to 62 were allowed to stand part of the Bill.

Clause 63.

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I do not propose amendment No. 37 in my name."

With the permission of His Excellency the President, the following amendment was withdrawn:—

"*Explanation, line* 2.—*Substitute* the word 'regulations' *for* the word 'rules' and *omit* the words 'Governor in'".

Clause 63 was allowed to stand part of the Bill.

Clause 64.

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"I wish to say a word with regard to clause 64."

His Excellency the PRESIDENT:—"There is no notice of an amendment."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"Then I wish to oppose it. I object to this clause. This defines undue influence. It says: 'Every person who threatens any voter or candidate with injury to his person, reputation or property, or to the person or reputation or any one in whom he is interested with intent . . . publishes statements which he knows to be false and which materially affect the candidate or his election . . . shall be punished with imprisonment of either description which may extend to six months or with fine or with both.' The portion of it to which I raise objection is the one which refers to publishing statements which he knows to be false and which materially affect the candidate or his election. This clause is the one to which I raise strong objection. It is very vague. It says that if any statement is published, which is false and which materially affects the candidate or his election, it is an offence; it may be that many statements may be made at any election which may materially influence the election; it may refer to his politics, to his caste, to his private character; it may refer to anything. We do not know what statements materially influence elections. It seems to me that we shall be letting in the investigating officer to undertake a roving inquiry into all the statements made at an election. I was looking up the corresponding provision in the Corrupt Practices Act which relates to parliamentary elections which probably afforded the foundation for this amendment. The section there raises a definite issue and says: 'Any person who before or during an election knowingly publishes a false statement of the withdrawal of a candidate at such election for the purpose of promoting or procuring the election of another candidate, shall be guilty of an illegal practice.' The corresponding provision of the English Act relates to false statements that a particular candidate has withdrawn from the contest thereby influencing the election of another candidate

(Mr. M. Ramachandra Rau; Mr. Rajagopala Achariyar; the President; Mr. Narasimha Ayyar; Mr. Ronga Achariyar.) [11TH FEBRUARY 1919.

That is an entirely different matter. But this section says: 'Any person who publishes statements which he knows to be false and which materially affect the candidate or his election.' It is very wide and certainly much wider than is warranted by the language of the English Act. It is likely to produce a great deal of acerbity even after the elections if defeated candidates are permitted at elections to bring up points on the statements made, which might be alleged to have materially affected the election. I would therefore suggest, my Lord, that this should be omitted."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"You are suggesting that the whole section should be omitted?"

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"No, only a portion."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"I have to inquire whether the Honourable Member is suggesting the deletion of the whole clause or an amendment to omit a portion of the clause. If he is suggesting an amendment, no notice has been given of it, but if he is opposed to the whole clause, I can understand it."

His Excellency the PRESIDENT:—"It is rather late in the day. There is no notice of an amendment. It goes to the root of the provisions of this clause and it is rather late to raise it. I should say that the Honourable Member should vote against the passing of the whole provision."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAU:—"That is what I am doing. I think I am within my rights in objecting to a particular portion of a clause. I would request Your Excellency to put that clause separately."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"I have nothing to say except that at present the motion before the Council is whether clause 64 is to stand or not."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"He opposes clause 64 (*b*) (ii)."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"That may be his intention, but the motion before the Council is whether clause 64 stand part of the Bill or not."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"Your Excellency may be pleased, as your Excellency has got the power, to take clause (*a*) and clause (*b*) separately."

His Excellency the PRESIDENT:—"That is in fact permitting an amendment of which no notice has been given. I am quite willing to give expression to the views of the Council, but it is rather a late stage to have an amendment of this character and I do not see any provision in these rules to accept that. It is best for the Honourable Member and those who agree with him to vote against the whole clause."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"We are not against the whole clause but only against clause (*b*) (ii)."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I raised the whole question yesterday and Your Excellency suggested that such a rule should not be rigidly observed."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"I do not wish to be understood to say that we have nothing to say on the merits. But I feel bound to point out that if we are going to put this sub-clause by sub-clause separately thereby getting rid of the obligation that notice should be given of amendments, the chances are with a Bill of 413 sections that even the three weeks which the Hon'ble Mr. Ronga Achariyar expressed as a reasonable period will be far exceeded. I put it on general grounds: Is the Council prepared to say that, if any Honourable Member who has not given notice of an amendment discovers a material mistake and now asks for his idea being given effect to, it could put a particular clause, sub-clause by sub-clause or put it line by line so that the particular thing which he objects to might come out separately. I venture to submit for the consideration of the Council, of all Honourable Members, that this Bill has been before the public for a sufficient length of time, for the statutory period, and it was open to the Honourable Member to have read it and given notice of an amendment. He might have given notice of it yesterday and asked His Excellency's special permission for moving it to-day. Now when this clause is proposed to be put, we are asked to discuss the merits of a particular bit of it.

"Proceeding to the merits, I may say that this thing was discussed in the Select Committee. Originally, clause (*b*) stated 'spreads rumours which he knows to be false. . . .' The Hon'ble Mr. Ramanuja Achariyar will bear me out that we considered this was far too elastic and likely to give trouble and we considered that the expression 'publishes statements which he knows to be false . . . .' would be a better thing. It is a definite thing. If he knows his statement to be false and if it would materially affect the candidate and thereby prevent the free exercise of the discretion of the voter, then the man is guilty. I venture to say that there is nothing very harmful in this. Why is there this anxiety to protect persons who publish false statements which materially affect candidates and which thereby prevent voters from exercising their discretion correctly in the matter of voting? On the merits, there is nothing wrong with the clause. But I ask the Council to take note of the other thing, of the wider issues: are we going to use this particular device of putting a clause, sub-clause by sub-clause or adopt the additional device of putting it line by line so as to obviate

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notice being given of amendments. Unless notice is given, there is no opportunity for Government to consider them and Honourable Members would have no opportunity of considering them. I object to any change sod on behalf of Government I press for clause 64, as it is, standing part of the Bill."

The Hon'ble Mr. A. S. KRISHNA RAO:—"With regard to the point of order raised by the Hon'ble Mr. Rajagopala Acharyar, may I draw Your Excellency's attention to Rule 23 of the Council Rules at page 90. It is in accordance with rule 23 that we have to give notice of amendments."

His Excellency the PRESIDENT:—"That is on motions generally."

The Hon'ble Mr. A. S. KRISHNA RAO:—"Rule 48 at page 94 expressly states: 'Any member wishing to propose an amendment affecting the substance of a Bill shall send a copy of the proposed amendment to the Secretary in accordance with rule 23.' It expressly refers to rule 23 and that is why I now refer Your Excellency to rule 23. Rule 23 says: 'Members who wish to make any motion at any meeting must give notice of their intention at the next preceding meeting or must send such notice in writing to the Secretary at least six clear days before the day fixed for the meeting at which they intend to make the motion. Provided that the President may, at his discretion, permit a motion to be made of which such notice has not been given."

His Excellency the PRESIDENT:—"Will the Honourable gentleman finish reading rule 48 ?"

The Hon'ble Mr. A. S. KRISHNA RAO:—"Rule 48 says: 'and the Secretary shall enter the same in the printed statement of business prepared under rule 7; but it shall not be necessary to give previous notice of amendments of a purely verbal character or of amendments consequential upon, or moved in respect of, amendments which have been carried.' That points out only the rights of members to move amendments without notice so long as they are of verbal character or consequential upon amendments which are carried. I respectfully submit that rule 23, which applies to this motion and others, permits the President at his discretion to allow an amendment to be made without notice. There is a general discretion given to the President."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"I never questioned Your Excellency's discretion in the last resort."

His Excellency the PRESIDENT:—"The Honourable Gentleman who moved this was quite content to vote against that clause. The question does not arise."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"The question that the Hon'ble Mr. Ramachandra Rao mooted was whether clause 64 (b) (ii) is not too wide and too dangerous. At first I also thought that it was very wide and might really render elections difficult because printers will be afraid of printing circulars issued by candidates, because they might be thought dangerous or affecting elections. On subsequent thought, it strikes me that there are points for and against, and I think if it is sufficiently important, I would point out to the Council one easy method by which the amendment can be put. I would refer to rule 70."

His Excellency the PRESIDENT:—"The Honourable Member need not refer to that."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"At the present stage, the Hon'ble Mr. Ramachandra Rao's point has been sufficiently brought before the House to rouse the attention of Government. If in the meanwhile Government think that the evils are so great, we might get an amendment from the Government side."

His Excellency the PRESIDENT:—"The motion before the Council is that clause 64 be added to the Bill."

Clause 64 was then allowed to stand part of the Bill.

Clauses 65 to 68.

Clauses 65 to 68 were allowed to stand part of the Bill.

Clause 69.

The Hon'ble Mr. A. S. KRISHNA RAO:—"I do not move amendment No. 68."

With the permission of His Excellency the President, the following amendment was withdrawn:—

"In sub-clause (b) *substitute* 'fifteen' *for* 'seven'."

Clause 69 was allowed to stand part of the Bill.

Clauses 70 to 77.

Clauses 70 to 77 were allowed to stand part of the Bill.

Clause 78.

His Excellency the PRESIDENT:—"The Hon'ble Mr. Rama Ayyangar is not here. I take it he is not prepared to move his amendment."

The Hon'ble Mr. A. S. KRISHNA RAO:—"I shall move it on his behalf."

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The Hon'ble Mr. K. Rama Ayyangar (who came in just then) said.—"Your Excellency I wish to move amendment No. 29 which is:—

In clause 78 (1) *substitute* 'Rs. 2,500' *for* 'Rs. 10,000'.

"It will be seen that what is proposed to be done by the present clause is to give power to the commissioner to sanction any estimate the amount of which does not exceed Rs. 10,000 and then, when the amount exceeds Rs. 10,000 but does not exceed Rs. 50,000, the sanction of the standing committee is required. My first amendment relates to the commissioner's jurisdiction. The present section in the existing Act, the section corresponding to this appears as section 66 of the Act: what it says is; 'With respect to the making of contracts under or for the purposes of this Act, the following provisions shall have effect namely, (c) no contract (other than an agreement for the acquisition of immovable property) which will involve an expenditure exceeding two thousand rupees and not exceeding ten thousand rupees shall be made by the President unless the same has been previously approved by the standing committee'; so that while the present power of the President who is practically all-in-all in the corporation, only extends up to Rs. 2,500, the power that is sought to be given by the present provision extends it up to Rs. 10,000. What is the spirit of this amendment I cannot really understand. In fact it is proposed to adopt the principle of extending the principles of local self-government in the present Act. The body that is generally in charge of the administration of the municipality is the corporation. There is need for delegating its functions in some cases and therefore it has been provided in clause 23 that whenever those functions are exercised by the bodies to whom those powers are delegated, it shall not be exercised by the corporation, except by means of clause 24 which provides for resolutions being passed. There is no express prohibition to the council exercising the powers which are delegated, once they are delegated, there is an end of it and it is mostly delegated by the Act itself. Under these circumstances, the question is whether the power of the new commissioner appointed under the new Bill should be considerably enhanced or should be enhanced at all. There may be very good grounds for arguing that under the new Act his powers ought not to be extended further. But however, I do not myself press it to that extent. I only want to fix the limit at Rs. 2,500 instead of Rs. 10,000. One has only to go through the expenditure side of the budget of the Madras Corporation to be satisfied that my amendment is absolutely essential and necessary. I find that in the main works which have been sanctioned as special works by the Madras under-ground drainage and other similar works when these are taken out, we find that generally almost all the works relating to the several branches of administration of the Madras Municipality come within the limit of Rs. 10,000. In fact, I made a calculation of the several schedules given in Appendix II (A) to the Administration Report for the year 1917-18. Appendix II (A) gives us the expenditure on each of these. There are about 13 schedules and the various schedules are given according as the expenditure relates to one branch of administration or another. We find that except in the case of materials supplied, the supply of kerosene oil and other substances, it is found that very few cases exist in which the work is to be done by the municipality for over Rs. 10,000. Very few they are; it came to—as I calculated it—about 10 or 15 instances in the year. The total expenditure of the municipality is about 40 and odd lakhs. When money to be disbursed towards sinking funds is taken away out of this, the establishment takes away a lot of money and the rest is distributed for a lot of works, it is found that there are very few works which cost more than Rs. 10,000 for which contracts will have to be entered into. As I said, the principle of this Bill is not to question the power of the delegated authority once it is delegated. That is a peculiar provision. Ordinarily the person that delegates power is entitled to revoke the power, but the provision made here in the interests of the corporation is, the powers entrusted to the standing committee and the commissioner, once there is a delegation made up to a certain limit, it shall not be ordinarily interfered with. Under these circumstances, we must keep the limit of the extent to which the commissioner or the standing committee may go within reasonable limits, reasonable compared with the items of expenditure of the municipality. If by one stroke of the pen almost the whole works relating to the corporation are taken away out of the hands of the council and the standing committee, I do not think my Lord, that it is a proper provision. I come from the mufassal and I am not acquainted with all the details of municipal administration in Madras. Whatever it be, on the main principles of the Bill, seeing that once delegation is made, it is not to be interfered with, it is absolutely necessary that the delegation is kept within limits proportionate to the works to be ordinarily undertaken by the corporation; and I think Rs. 2,500 is a fair limit which will show that most of the routine work as well as the ordinary minor work will have to be undertaken by the commissioner only. Extraordinary powers are given by the Government to the commissioner on emergency occasions and even there a limit ought to have been put. In emergency cases, the commissioner may incur any expenditure. We discussed his delegation powers yesterday. It is only very proper that a limit should be placed at Rs. 2,500. There is no reason given by the Select Committee for having gone from Rs. 2,500 to Rs. 10,000 by this amendment. It is absolutely essential to limit it."

His Excellency the President:—"The Honourable Member in moving the amendment has been complaining that the select committee has not reported why this amendment was made."

The Hon'ble Diwan Bahadur P. Rajagopala Achariyar:—"Your Excellency, all that I can say is that the Select Committee gave a great deal of thought to this particular matter and as I hope to show, if the Honourable Member would take the whole framework of this

particular thing, he would see why exactly it was put like this. Under the law as it now stands, there is really no restriction on the powers of the President to sanction estimates, entering into contracts and incurring any expenditure. In the framework of this Bill the Select Committee drew that distinction. I am explaining what the Select Committee did. I want the council to know the whole thing, because several other amendments are coming up and it would be an advantage to have the whole thing presented clearly. What the Select Committee did was: it drew a distinction between estimates being sanctioned and subsequent stages. When an estimate for a work is prepared, whether that expenditure is to be sanctioned or not, to whom the work is to be given—these things do not arise. There are three stages; according to the value of the work, we say that if the estimate is up to Rs. 10,000 the commissioner may sanction it, which means not that the commissioner will go straight on and spend that amount, but he has to satisfy himself that it is suitable, that the rates are reasonable, it is in fact a thing which has to be considered as a reasonable item of expenditure provided funds can be found for it. That is the first thing. We divided it into three stages. We gave power to the commissioner up to Rs. 10,000 and then from Rs. 10,000 to Rs. 50,000 we gave power to the standing committee; if the estimate exceeds Rs. 10,000 but is under half a lakh, that will go to the standing committee. It does not mean that the standing committee will forthwith embark on the work or incur any expenditure. If it exceeds Rs. 50,000, up to 2½ lakhs, it goes to the council, and if it exceeds 2½ lakhs, it goes to the Local Government—the idea being that for very large works exceeding 2½ lakhs, it is advisable that the expert advisors of the Government Public Works Department should scrutinize the estimates. That is why there are these stages so far as estimates are concerned. Similarly we have provided three stages in regard to contracts; up to Rs 10,000 we say that the commissioner may enter into contracts and above Rs 10,000 up to Rs. 50,000 the standing committee may enter into contracts and above Rs 50,000 the council may enter into contracts. The Local Government do not come into play because they have nothing to do with entering into contracts. The provision in regard to incurring actual expenditure is contained in clauses 151 and 155. Clause 154 says: 'The Commissioner shall, on or before the tenth day of December each year, prepare and submit to the standing committee a budget containing a detailed estimate of income and of expenditure for the ensuing year, and if it is in his opinion necessary or expedient to vary taxation or to raise loans, shall submit his proposals in regard thereto.' Clause 155 says:—

'(1) The standing committee shall, on or as soon as may be after the tenth day of December, consider the estimates and proposals of the commissioner and, after having obtained from the commissioner such further detailed information, if any, as it shall think fit to require, and having regard to all the requirements of this Act, shall frame therefrom subject to such modifications and additions therein or therein as it shall think fit, a budget estimate of the income and expenditure of the corporation for the next year.'"

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"The section says having regard to all the requirements of the Act."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"Yes. I am quite prepared to concede that the final incurring of expenditure is in the hands of the council, to lay down on what lines expenditure should be incurred. Probably there is no difference of opinion between the Honourable Member and ourselves but I fear the Honourable Member has some idea that the commissioner sanctioning an estimate somehow or other commits the corporation in that extent. I submit he does not."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"Why, may I ask?"

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"How does the standing committee by sanctioning an estimate between Rs. 10,000 and Rs. 50,000 commit the corporation to that expenditure? The thing should be provided in the budget. Any work may come up for consideration during the year. Estimates are prepared from time to time as the needs arise and section 157 says: 'The council may refer the budget estimate back to the standing committee for further consideration and re-submission within a specified time, or adopt the budget estimate or any revised budget estimate submitted to it, either as it stands, or subject to such alteration as it deems expedient: provided that the budget estimate finally adopted by the council shall make adequate and suitable provision for each of the matters referred to in clauses (*a*) and (*b*) of section 155, sub-section (2).' During the course of the year, works come up from time to time and estimates are prepared and then the powers of sanction of the different classes of officers are regulated by that section—up to Rs 10,000 by the commissioner, from Rs. 10,000 to Rs. 50,000 by the standing committee, above 50,000 and up to 2½ lakhs by the council and above 2½ lakhs by the Local Government. It is however perfectly open for the council to decide on the advice of the standing committee what expenditure shall be incurred in the ensuing year and to choose those works; what the sanctioned estimates are and they may take up those estimates. It may be that they take up the estimate of a work or expenditure as sanctioned by the commissioner, or as sanctioned by the standing committee or a third work for which the council has sanctioned the estimate. My point is that the sanctioning of the estimate by the commissioner or the standing committee or the council or the Local Government does not commit the corporation to any financial liability on account of that work unless that thing is provided in the budget. And in regard to the budget, we have a specific provision: there is a section under which it is open to the council to frame regulations to regulate its course of action. There are a number of other sections which come under the schedules that payment of any sum out of municipal funds can be made only when it is covered by a budget grant.

(Mr. Rajagopala Acharyar; Mr. Siva Rao; Mr. Ranga Acharyar.)

"Also, I would like you to consider this: in regard to this, I am extremely sorry to travel outside what might appear to be the four corners of this particular clause; but I have no alternative because this thing will affect a number of other clauses and amendments. You have alternatives because this thing will affect a number of other clauses and amendments. You have these authorities; you have the commissioner, placed in a certain position, you have the standing committee placed in a certain position and you have the corporation which is placed in a certain position. Are you going to accept the theory that we could so frame the law as to give the commissioner or no power, to curtail his power as much as possible and to get everything done by the general body? If that is not so, as I hope it is not, it becomes our obvious duty to consider at what stage we may draw the line. So far as this particular matter of estimate is concerned, the Select Committee came to the conclusion which the Government accepted that we may draw the line up to Rs. 10,000; for that reason I oppose the amendment."

The Hon'ble Mr. P. Siva Rao:—"I strongly support the amendment moved by the Hon'ble Mr. Ranga Ayyangar. I have had the benefit of carefully listening to the explanation given by the Honourable Member. Before considering that amendment, he referred to the provision in the budget and he was of opinion that section 154 was a sufficient safeguard to protect any inherent rights of the council. I do not think the provisions of the budget are sufficient. All that the Honourable Member says is that the commissioner may sanction any estimate; it only means that he scrutinizes the rates and he considers whether the work is necessary or not. Sanctioning the estimate necessarily means that the commissioner has got the power in the case of works the value of which does not exceed Rs. 10,000 to commit the council to an expenditure on that work."

The Hon'ble Diwan Bahadur P. Rajagopala Achariyar:—"In what way?"

The Hon'ble Mr. P. Siva Rao:—"Section 78 says: 'the commissioner may sanction any estimate, the amount of which does not exceed Rs. 10,000'. That is the scheme of the whole Act. If that is not the scheme, we will not oppose the power of the commissioner being raised. If I have understood the scheme of the Bill aright, in certain cases the commissioner is given absolute powers to sanction the estimate or in other words, to commit the corporation to an expenditure on works up to Rs. 10,000 and the standing committee has the power to commit the council to Rs. 50,000. In these matters, there is section 23 which says—this is a new clause introduced—'subject to the provisions of this Act, the municipal government of the city shall vest in the council, but the council shall not be entitled to exercise functions expressly assigned by or under this Act or any other law to a standing committee or the commissioner'. The words beginning from 'but' in the section are a new addition and in my humble opinion, it is a dangerous addition."

The Hon'ble Diwan Bahadur P. Rajagopala Achariyar:—"What section are you referring to?"

The Hon'ble Mr. P. Siva Rao:—"Section 23. I am referring to the combined effect of this section and clause 23. Clause 23 would have the effect of taking away the sanctioning up to Rs. 10,000 from the purview of the council. That necessarily means committing the council to an expenditure of Rs. 10,000 on a certain work."

The Hon'ble Diwan Bahadur P. Rajagopala Achariyar:—"That is what I deny."

The Hon'ble Mr. P. Siva Rao:—"That seems to be the fact but if that were not so, I would not have objected to this proposal. If you read clause 23, with clause 78 so far as sanctioning estimate up to Rs. 10,000 and committing the council to an expenditure to that extent is concerned, the powers of the council are taken away. It cannot question the discretion. If clause 23 is to be construed rightly, the council has no voice in the matter. What is the position of the commissioner in this Bill? The council will know that he is an irresponsible officer, not responsible to the council, he is not appointed by the council, he is not ordinarily removable by the council except by the vote of a majority of 3/4. Now I would ask Honourable Members of Council whether it is desirable to entrust such wide powers to a commissioner whom we have no means of controlling and whom we cannot control, whom we do not appoint and whom we cannot remove except by a very high majority. This power especially in a matter like this, in the matter of sanctioning estimates, should be with the consent of the council as a whole otherwise it means that it will have to completely divest itself of any power for such estimates. I strongly object to the enhancement of any of the powers of the commissioner. The whole control must be vested in the standing committee or the council. For these reasons, I second this amendment."

The Hon'ble Rao Bahadur T. Ranga Achariyar:—"The Honourable Member's observations on the general features of the scheme as evolved in the Select Committee, I am not in a position to follow. If it was the idea which was underlying the Honourable Member's mind, I think we have signally failed to carry out that intention. He has allowed himself to be deluded by believing that the council has the power under sections 154 and 155 to over-ride the financial burden which might have been thrown upon the corporation by the commissioner. The Honourable Member dilated at length upon section 78 and on the power of sanctioning estimates, and under section 80 upon his power of entering into contracts. He sanctions estimates up to Rs. 10,000, he enters into contracts up to Rs. 10,000 and then clause 155 says: 'having regard to all the requirements of the Act', not 'notwithstanding the requirements of the Act'. If the language in section 155 were 'notwithstanding the requirement

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of the Act? I can understand the budget procedure making a provision for deleting such contracts as the council may think fit to delete. On the other hand, you tie the hands of the council. The responsibility is already incurred by a valid contract entered into by the commissioner and it is impossible for the council to get rid of it. Under the law, the commissioner is entitled to sanction estimates and to enter into contracts. How can the council get out of it when it is within the legal powers of the commissioner to enter into it? If such were the intention of the Honourable Member, then the safeguard which he thinks is in the Act, is not there. The other point is: the new commissioner is going to be an officer of the same standing as the present president of the corporation. The present president occupies a more responsible position in that he is a member of the corporation; he is the head of the corporation, whereas the commissioner who is to come is of the same official standing and occupies a less responsible position. Under the present Act, he has power only to sanction up to Rs. 2,500. What is the fun of raising it to Rs. 10,000 all on a sudden? I know from my experience for 10 years that very few items go beyond Rs. 10,000. Almost all contracts are below Rs. 10,000 and if we are going to give the whole power to the commissioner to sanction estimates and enter into contracts, we will be really placing too much power in the hands of one officer. I objected to it very strongly in the Select Committee. As the Honourable Member has made an observation about the Select Committee's work, I am sorry that with reference to the proceedings of the Select Committee no minutes are kept of the Select Committee. We sat for three months from day to day. I wrote to the Secretary whether there were any minutes kept and he wrote to me back to say that no minutes were kept and I did not keep a copy of the proceedings as they went on from day to day. It is a regrettable thing that minutes are not kept from day to day especially when we sat for such a long period as three months. I objected to the provision very strongly; the corporation objected. Ever since this proposal was made, the corporation considered it in 1910 and again in 1916 and they were willing to go up to Rs. 5,000. Even the corporation were willing to go up to Rs. 5,000; because all the estimates and contracts are below Rs. 10,000. We will be merely handing over the whole corporation to the commissioner and the whole policy of the Act seems to be 'trust the commissioner whom you appoint, but do not trust the council.' I therefore strongly support the amendment."

The Hon'ble Mr. J. C. Moloney:—"I wish to point out that in a great degree this amendment is a mere fighting with a shadow. I do not think that the Honourable Member has exactly understood the procedure of the corporation. This amendment does not in the least enhance the substantial powers possessed by the president; in some respects, to some extent, these powers are diminished. The Honourable Member has referred to section 86 of the present Act, the Act of 1904. That deals entirely with contracts. He may be surprised to hear that except in a certain illogical way, the present president, that is myself, has no power to sanction estimates at all. I will tell you how it comes about. The foundation of all corporation finance is the budget in which grants are made—grants for buildings, grants for roads, for drainage and so on; and in a very illogical way in spending the grants for roads, I am allowed absolute discretion. If I chose to pave a road up to my own residence with a costly material no one according to the Corporation Code, could have any right to object to it; but when it comes to carrying out any thing which the corporation has settled, I have to get a fresh sanction of the corporation. The corporation has decided to purchase 1,000 silt catcher buckets; we have to buy them every year at a cost of Rs. 9 each. The corporation decides to spend Rs. 9,000 or Rs. 10,000 in purchasing the articles. We cannot buy such a large number at once and so when I want to buy a hundred of them, I have to go to the standing committee and ask 'please sanction the purchase of this hundred.' It is not enough if the corporation sanction the purchase of them all. I will give you another example. The big engines that we run in Kilpauk and other places require a certain expenditure for running and handling materials. We know what it costs from year to year and that is all sanctioned by the corporation. When the Mechanical Engineer wants to buy such material I must come to the standing committee to get their sanction and the result is that at every standing committee—the Hon'ble Mr. Yaqub Hasan Sahib who is a member will bear me out—there is an enormous number of items of estimates which the corporation has sanctioned and it is an utterly illogical procedure, already that they have to be sanctioned again. And the result is, these are generally sanctioned *en bloc*. The reason for fixing the limit is, if you get beyond Rs. 10,000, the matter is presumably one to which the attention of the standing committee or corporation should be specially drawn. At present the standing committee is so tired of these petty estimates that it generally sanctions everything *en bloc*. This new provision will merely have the effect of getting rid of a cumbrous procedure in the corporation machinery. Where, I submit, the Honourable Member can question the discretion of the commissioner is, when he comes to spending money on contracts. But this provision will remove the red tape of which everybody is tired."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"My Lord, there seems to be a certain amount of misapprehension as regards the exact scope of the Hon'ble Mr. Rama Ayyangar's amendment. Honourable Members will notice that in section 77, there is the word 'contracts', the heading above section 77 is 'contracts'. The first section 78 says: 'The commissioner may sanction any estimate, the amount of which does not exceed Rs. 10,000.' The substantial point raised by this amendment and the amendment to section 80 which is in terms an amendment to section 78 is this: what are the financial powers of the president,

(*Mr. V. Ramachandra Rao; Mr. Molony; the President; Mr. Venkatayya Raju; Doctor Nayar.*) [11TH FEBRUARY 1919.

what are the financial powers of the standing committee and what are the financial powers of the council? In the earlier sections it was laid down that these powers are exclusive, that the statutory powers given to the president cannot be over-ridden by the standing committee and similarly that whatever financial powers are given to the standing committee cannot be interfered with by the Council. It therefore comes to this: if a contract is entered into by the president he can do so under the scheme of this Act where the estimate is less than Rs. 10,000. We are not dealing with the technical sanction of the estimate; we are dealing with the substantial question of the financial powers up to which the president can exercise authority. That limit has been fixed by section 78 and section 80 which deal with the substantial question of contracts and the financial power of the president is fixed at Rs. 10,000. Similarly with reference to the standing committee, the limit is Rs. 50,000 and any estimate which exceeds Rs. 50,000 and in reference to which a contract has to be entered into, will have to come before the council. The substantial question which Honourable Members have to consider is whether these limits are proper whether it is necessary to surrender to the standing committee these large powers of entering into contracts and sanctioning estimates. The Hon'ble Mr. Molony was dealing with the question of sanctioning and looking into estimates. That is merely technical sanction and I am not much concerned with it."

The Hon'ble Mr. J. C. MOLONY:—"As a point of order, might I suggest that the Honourable Member is going into the question of contracts? This is dealing with the estimates for spending money and sanctioning details of what the corporation has sanctioned."

His Excellency the PRESIDENT:—"I have not criticised the scope of the Honourable Member's observations. The Hon'ble Mr Rajagopala Achariyar placed the whole point and pointed out that the point upon which the council should vote is whether Rs. 2,500 is to be substituted for Rs. 10,000 in relation to estimates and not contracts."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"I do not understand the position taken up by the Hon'ble Mr. Molony; I do not know whether he says that the mere sanctioning of the estimates up to Rs. 10,000 should be left to the president independently of the question of entering into contracts for the same amount. Under the scheme of the Act, both are dealt with together in sections 78 and 80 and if the Hon'ble Mr. Molony says that he would be prepared to concede this power to the commissioner merely for sanctioning, leaving the question of contracts for the same amount to be considered by the standing committee, that would be a different question. As I understand the scheme, and the provisions of section 78 and 80, it seems to me that it is identically the same thing. If the president has the power of sanctioning estimates he has the power to carry this out by entering into contracts."

His Excellency the PRESIDENT:—"So far as this Amendment is concerned, it deals with estimates, and the council has no power to go beyond it. The clause deals with estimates and estimates alone."

The Hon'ble Mr. B. VENKATAPATI RAJU:—"Your Excellency, we are under the impression that we are liberalising the Act. This is one of the provisions which I say is a retrograde step. The Hon'ble Mr. Rajagopala Achariyar told us more than once that a commissioner is an independent or a semi-independent person. If he is an independent person, he is not under our control. The Honourable Member in charge is perfectly right in saying that after all, we are making sanction of an estimate; that has nothing to do with actual expenditure. But I respectfully submit to the council that it is only the thin end of the wedge, because if we read the latter provision, we will understand that when the amount exceeds Rs. 10,000 but does not exceed Rs. 50,000 the sanction of the standing committee shall be required. If it is merely sanctioning estimates why is any body's sanction necessary? In section 80 it is specially provided 'you will obtain the sanction of the estimate where you have the power to do it.' No one would undergo the trouble of securing the sanction unless the person has the power to provide for it. That is a reason why they state, you can pass the estimate where you have a right to enter into contracts under section 80. Therefore the Hon'ble Mr. Rama Ayyangar gave notice of amendments to both sections 78 and 80. Unless you consider all these before you pass it, it will be a mischief and it will be unadvisable to say that we must obtain the sanction of the standing committee with reference to Rs. 50,000 whereas we need not do it in regard to Rs. 10,000. In considering this provision, we will have to consider the whole thing, section 78 and section 80."

The Hon'ble Dr. T. M. NAYAR:—"There has been a great deal of confusion, my Lord, in this amendment which is unfortunate; but I will confine myself to the actual amendment under discussion. That is purely so far as estimates are concerned. I entirely agree with the Hon'ble Mr Molony that there is no objection in reserving sanctioning of estimates to the corporation or the standing committee. In the past, estimates have all come up before the standing committee. I doubt whether any member ever went through the estimates. But, at the standing committee meetings, they were sanctioned *en bloc*. Checking estimates is a thing which only a member with some training and experience of the Public Works Department can do. Actual passing of the estimates is a matter of very small importance. Personally, the only thing I looked into when any estimates came before me, was to see whether it was covered by the budget grant, whether there was a sum of money to meet that expenditure. I certainly have no objection to the passing of estimates not only up to Rs. 10,000 but estimates up to one lakh by the commissioner. I relieving the other bodies entirely of the purely technical task of checking the figures. Other financial powers are quite different and I will come to them when we deal with section 80."

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The Hon'ble Sir FRANCIS SPRING:—"Many non-official members have spoken and I may be allowed to say a few words, as a practical man familiar with matters of this kind, budgets and and so on, estimates for the last thirty or forty years. The point that has been raised, the Hon'ble Mr. Rajagopala Achariyar tried to make it clear—but I do not know if he has succeeded in making it clear—to the lawyer members is that the real fundamental control of the Council is exercised through the budget. Unless and until any expenditure has been embodied in the budget, neither the commissioner nor the standing committee has power to do anything practical in regard to it. He may sanction the estimate, but that does not mean sanctioning the expenditure. It ought to be thoroughly understood and made clear in the Act that this is what really is intended. Clause 78 should have begun as the corresponding clause, if I am not mistaken, in my own Act begins: 'subject to provision in the budget made therefor, the commissioner may sanction any estimate up to Rs. 10,000.' Had these words been inserted they would have made the whole thing quite clear."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"If that is in order, I second it."

The Hon'ble YAQUB HASAN SAHIB Bahadur:—"I am opposed to this amendment, I think it is misunderstood. We have to see what the present practice is. I have served on the standing committee for several years, but the Hon'ble Mr. Ranga Achariyar has not served and so he does not know what the routine is. The routine is this; that estimates are taken round to members in several boxes. We never look at them, no one looks at them and in the standing committee meeting when the estimates come up, the president says 'here are the estimates, please pass them' and everything is passed. There used to be one member of the standing committee, a contractor who is dead now who used to take interest in some of these estimates and used to ask 'why is the cost of stock brick given here at Rs. 20 a thousand, while it is sold in the bazaar for Rs. 18 a thousand?' He used to higgle with the president but the other members used to consider it a waste of time. The thing is this. nobody is competent to enter into the question of estimates. The president is competent and we have to take his opinion and we have to leave it to his discretion. This section 78 is a vast improvement on the existing law. It says that above Rs. 10,000 the standing committee must sanction. There will be discrimination made; all estimates up to Rs. 10,000 will be passed by the commissioner and above Rs. 10,000 will be passed by the standing committee and then the standing committee will give more attention to it. At present, an estimate comes for Rs. 100 and another comes for a lakh and both are treated alike. When estimates which are really important will be placed before the standing committee, then they will give more attention to it. Only I think this provision is a vast improvement and the standing committee will give attention to estimates which require attention. Considering what amount of business is done in the corporation, if you take all the estimates above Rs. 2,500 to the standing committee, you will be wasting the time of the standing committee and in practice the standing committee will not give any attention to them. Small details up to Rs. 10,000 might be left to the commissioner."

His Excellency the PRESIDENT:—"May I take vote?"

The Hon'ble Mr. A. S. KRISHNA RAO:—"May I move an amendment suggesting Rs. 5,000."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I withdraw my support to the amendment so far as section 78 is concerned."

The Hon'ble Mr. RAMA AYYANGAR:—"I wish to say a few words."

His Excellency the PRESIDENT:—"I think really we must close the discussion; we have had a lot said."

The Hon'ble Mr. RAMA AYYANGAR:—"I have no objection to the discussion being closed, but I have a right of reply. The Hon'ble Dr. Nayar, the Hon'ble Mr. Yaqub Hasan and the Honourable Member in charge have raised questions which are not quite relevant and the Hon'ble Mr. Molony has raised a particular point to which I shall refer later on. So far as sections 154 and 155 go, it is better to see the wording of those sections. They refer to detailed estimates of the budget, of receipts and expenditure. There is really an necessity at that stage when the budget is ordinarily brought before the council of estimating in detail for every work there. I have no doubt there may be cases in which estimates or rather complete estimates, are completely drawn up and placed before the council and in such cases re-consideration may not arise. In the case of general expenditure, out of 33 lakhs, except in a few cases, about 28 or 25 lakhs will have to be left entirely for tentative proposals; for example metalling and gravelling can be approximately estimated; but it cannot be that an estimate which is to be prepared later could be made complete at that stage. However, a provisional estimate of expenditure and receipts is totally made and I have no doubt there may be some specific detailed estimates which require no further sanction. But as it happens in the local boards and municipalities, and I think it would be so in the case of the Madras corporation, in the case of such estimates as are provisionally made and which could not be detailed, the matter is not taken to be sanctioned as a complete estimate at that stage, so much so that when the work is taken in hand the district board engineers, the municipal engineers and other engineers elsewhere prepare them in detail, and they are sent for further consideration by the council. These are again passed at a later time. If in the case of these estimates which are prepared in detail at the time of the budget

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and passed by the municipal corporation, it is sought to be said that the estimates can be sanctioned by the president to any extent on the scale laid down by the corporation, I have no objection. It is not stated in any section of the whole Bill that the budget shall finally conclude the officers of the department and it cannot actually conclude; something of it has to be revised and removed. As regards the other point that was raised by the Hon'ble Mr. Molony that in fact he found it necessary to take it over and over again either to the Council or to the standing committee for sanction, I quite agree with him that it ought to be avoided. Therefore it is that I want to place the limit within which he need not go before them. I have no objection to raise the limit in regard to estimates already sanctioned unless there is an extraordinary revision of estimates, so that in the opinion of the commissioner or the standing committee, their sanction has to be obtained. But where there is only a general estimate, I think the first time the estimate is sanctioned it will have to go before the body which will have the financial power to sanction it. They propose separate limits to the various bodies. In the case of estimates completely sanctioned by the Council, it need not have to go before the Council but in other cases they will have to go. I want that in case of estimates below Rs. 2,500 the commissioner should be entitled to pass even new ones. The position is absolutely clear to everybody. The present provision will commit the corporation to expenditure on the items sanctioned by the commissioner, though it is not sanctioned in the budget. I submit I cannot understand the Hon'ble Mr. Ranga Achariyar withdrawing his support of the amendment or the Hon'ble Dr. Nayar saying that he would fight the case out in another section. I submit the amendment should be accepted."

The amendment was put and lost.

Clause 78 was allowed to stand part of the Bill.

Clause 79.

The Hon'ble Mr. K. RAMA AYYANGAR:—"I have the honour to move amendment No. 40—in clause 79 (1) *substitute* Rs. 10,000 *for* Rs. 50,000. All my arguments to amendment No. 39 which, I urged, will be applicable to this case. I want that the power of the standing committee in these matters must be limited to Rs. 10,000 and therefore anything that has to be placed before the council must be of the value of Rs. 10,000. As I have shown, there are very few works over Rs. 10,000 that have to be undertaken."

His Excellency the PRESIDENT:—"Sub-clause (2) of section 78 has already decided the point which in effect decides that the sanction of the standing committee shall be required. It seems to me that it is rather inconsistent with that clause which has been passed that the standing committee should sanction estimates between Rs. 10,000 and Rs. 50,000. The report shall be laid by the standing committee to the Council and the Council shall reject or approve of it."

The Hon'ble Mr. K. RAMA AYYANGAR:—"Section 79 refers to new projects which are framed."

His Excellency the PRESIDENT:—"I think not. The question regarding the contract comes under section 80."

The Hon'ble Mr K. RAMA AYYANGAR:—"Where the entire estimated cost exceeds Rs. 50,000, it is not a mere estimate that the section refers to."

The Hon'ble Dr. T. M. NAYAR:—"The question whether work is to be undertaken or not comes in here."

His Excellency the PRESIDENT:—"If the Honourable Member will refer to section 80, clause (3), there will come the question of contracts. Then we have the second stage of the proceedings. I do not know, I may be wrong."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"May I draw your Excellency's attention to clause (5)? You may either reject a project or consider a project. Sanctioning estimates is one stage, sanctioning a project is another stage and sanctioning contracts is a third stage."

His Excellency the PRESIDENT:—"If you will allow me to say in clause 79 (1) we are dealing with estimates."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"We are dealing with projects."

The Hon'ble Dr. T. M. NAYAR:—"Suppose there is a locality that has to be drained in order to get rid of malaria. That is a project and that may have to be put before the corporation and the corporation may accept it or reject it. If they accept it, then the details and estimates will come in. The question is whether we should undertake it or not."

His Excellency the PRESIDENT:—"One specific amendment before us is that Rs. 10,000 be substituted for Rs. 50,000. We shall go on."

The Hon'ble Mr. K. RAMA AYYANGAR:—"The effect of this clause will be not to place before the Council all the projects which cost below Rs 50,000. Unless they are sanctioned by other means, there will be no opportunity for the Council to consider. Therefore in a case in which the Council has to be committed, I submit, my Lord, where the entire estimated cost is Rs. 10,000, it must be for the Council to decide whether that commitment should be made or not. I think this alteration of Rs 50,000 to Rs. 10,000 may be accepted. It includes the sanctioning of the expenditure for that work and therefore there must be that limitation."

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The Hon'ble MR. A. S. KRISHNA RAO:—"I second the amendment; may I say a few words?"

His Excellency the PRESIDENT:—"May I point out this: what is the amendment? Section 79 (1) proposes that 'when a project is framed for the execution of any work the estimated cost of which . . .'"

The Hon'ble Dr. T. M. NAYAR:—"Rough estimates."

His Excellency the PRESIDENT:—"'Exceeds Rs. 50,000, the commissioner shall cause a detailed report to be prepared' including the estimates and drawings and the standing committee shall lay that report before the Council. That report is the report of estimates and the Council shall consider that report of estimates or reject that report of estimates; so that the effect of the Honourable Gentleman's amendment in this clause which relates entirely to estimates is simply to insist that in all projects, the entire estimated cost of which exceeds Rs. 10,000, the standing committee is obliged to lay those estimates before the Council and power is taken away by his amendment from the standing committee and given to the Council in all estimates between Rs. 10,000 and Rs 50,000. He is taking the powers away from the standing committee and insisting upon the corporation considering not contracts but estimates."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"The section says 'may reject or approve of the project.'"

His Excellency the PRESIDENT:—"Let it be a project. Let me refer to the earlier wording 'the project the estimated cost of which, etc.' The report is on the cost of the project."

The Hon'ble Dr. T. M. NAYAR:—"May I explain, my Lord?"

His Excellency the PRESIDENT:—"Does the Honourable Gentleman contest my interpretation?"

The Hon'ble Dr. T. M. NAYAR:—"I do. In the ordinary way, general sanction has been already given in the budget, for the estimate which is framed and a work which is included under the budget head. But here is something which is not included under the budget. Suppose the proposal comes from the Health Officer or the drainage officer for certain improvements to be done, which may have beneficial effects; the corporation may order detailed estimates. In one case, it is all the general sanction which is already made but in this case the general sanction has not been made. Therefore the real issue which the corporation has to decide is the question whether the work is to be carried out or not. That is the point which my Honourable Friend wants a decision on to be left to the corporation."

The Hon'ble Mr. A. S. KRISHNA RAO:—"As has been pointed out by the Hon'ble Dr. Nayar section 79 has nothing to do with the sanction of estimates under section 78; though the words 'the estimated cost of which' is used in sub-clause (1) of section 79, this clause essentially deals with the sanctioning of projects. Even if a project is to be sanctioned, the scheme has to be approved as also the estimates which have to be sanctioned later on. If the project is to be undertaken, it is for the Council to decide whether this work is to be undertaken or not. Is it to be supposed in the case of new works or projects for the expansion of water-works costing over Rs. 10,000 the discretion of the Council is to be taken away and that the standing committee alone is to decide whether a new work is to be undertaken or not? Notwithstanding the interpretation suggested I would draw your Excellency's attention to what is essentially contained in sub-clause (b) of clause 79 (1). At the end of that sub-clause it is stated: 'The Council shall consider the report and may reject the project, or may approve it either in its entirety or subject to modifications.' It does not deal with the approval or disapproval of estimates. Similar words are used in sub-clause (2) where it is stated also that the Governor in Council may reject the project or may sanction it either in its entirety or subject to modifications. Therefore it is essentially different from what is contained in the previous clause; and the only point for consideration is whether this Council will allow the standing committee to exercise the discretion of sanctioning or approving of new projects up to Rs. 50,000. I think Rs. 10,000 is high enough. If there were a proposal to limit it to less than that amount, I would have gladly supported it."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"I have not heard the Honourable Member in charge in explanation of this clause 78. If clause 78 is the same as clause 79, I do not understand why section 79 comes in into the Bill. Section 78, as has been pointed out by my Honourable friend Dr. Nayar, is intended to provide for cases of technical sanction of estimates, the works having been already approved either by the budget sanction or otherwise, so that the general wish of the Council having been ascertained, the technical sanction required is given by the President under section 78. Whereas, under section 79 it seems to me it is intended to commit the Council to a new project, in regard to which the wishes of the Council have not been ascertained section 79 says that the project should be prepared and that the estimates should also be prepared and placed before the Council. The financial limit up to which this can be done is mentioned in section 79. I am averse to any construction of sections 78, 79 and 80 independent of each other. I raise the question that sections 78, 79 and 80 substantially settle the financial powers of sanction of the commissioner, the standing committee and the Council either in regard to expenditure already included in the budget or in regard to new projects. Therefore, that is the substantial question raised by these three amendments. There are three stages, there is a stage where the work is generally sanctioned by the Council and the estimate is prepared. Then there is a stage where there is a new work which is not already considered by the Council in regard to which the wishes of the Council have to be ascertained and

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thon there is a third stage, the actual entering into contracts. In regard to these three matters, I submit that sections 78, 79 and 80, as framed, have placed the financial limits of each of these three authorities in one way and I should dissent from any view except that these three will have to be considered together and as far as possible, if an exception is made in the case of section 78, in the light of the facts placed by the Hon'ble Mr. Molony, 'which means technical sanction, the other two matters are entirely different and I submit the proposal of my Honourable Friend to reduce the limit to Rs. 10,000 is essentially sound."

The Hon'ble Mr. A. SURYANARAYANA RAO:—"I have one word to submit. Sections 78 and 79 go together. Once we have accepted section 78, I do not think it is open to us to discuss section 79 because, when we see the whole scheme of the Act, sections 78 and 79 go together. When we consider section 79, sub-clause (1), it says: 'where a project is framed for the execution of any work or series of works, the entire estimated cost of which exceeds Rs. 50,000.' I would ask Honourable Members what they would say in regard to projects which do not exceed Rs. 50,000. It is only an unhappy wording. Section 78 could have been more happily worded. I think sections 78 and 79 go together. What is contemplated in section 78 (1) is really a project or estimate whatever it is, because under section 79 we see we come to projects. Otherwise we would have the absurdity that the Act does not provide for projects costing less than Rs. 50,000. They were simply giving a gradation—Rs. 10,000, Rs. 50,000, 2½ lakhs and above. Therefore, I agree with the interpretation put upon it by the Hon'ble Mr. Rajagopala Aehariyar and I think that we are concluded by accepting section 78 not to re-open section 79. They go together. Therefore the amendment to section 79 is not permissible at this stage."

His Excellency the PRESIDENT:—"It is a clear issue, it is one of figures. I now put it to the Council."

The amendment was put and lost.

The Hon'ble Mr. K. Rama Ayyangar demanded a poll which was taken with the following result:—

For	*Against*
The Hon'ble Mr. M. Ramachandra Rao.	The Hon'ble Sir Alexander Cardew.
" Mr. P. Siva Rao.	" Mr. L. Davidson.
" Mr. K. Rama Ayyangar.	" Mr. C. G. Todhunter.
" Dr. Nayar.	" Mr. A. Y. G. Campbell.
" Mr. B. Venkatapati Raju.	" Mr. R. Ramachandra Rao.
" Mr. K. Suryanarayanamurti Nayudu.	" Mr. L. E. Buchley.
" Mr. T. Ranga Achariyar.	" Mr. M. Young.
" Mr. K. Chidambaranatha Mudaliyar.	" Mr. N. E. Marjoribanks.
" Mr. A. S. Krishna Rao	" Khan Bahadur Aziz-ud-din Sahib.
" Mr. B. V. Narasimha Ayyar	" Mr. V. K. Ramanuja Achariyar.
	" Mr. A. Subbarayulu Reddiyar.
	" Mr. Yaqub Hasan Sahib.
	" Mr. A. Suryanarayana Rao.
	" Sir Francis Spring.
	" Mr. R. Littlehailes.
	" Sir Gordon Fraser.
	" Mr. J. H. Thonger.
	" the Most Rev. John Aelen.
	" Mr. J. C. Molony.
	" Mr. W. Hutton.
	" Mr. W. J. J. Hawley.
	" the Advocate-General.
	" Mr. P. Rajagopala Achariyar.
	" Mr. H. G. Stokes.
	" the Rev. G. Pittendrigh.

The amendment was lost, 10 voting *for* and 25 *against*.

Clause 79 was allowed to stand part of the Bill.

Clause 80.

The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARIYAR:—"I move amendment No. 41. In clause 80 (1) *for* the word 'they' in the second line *read* 'it.'"

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"The Government accept it."

The amendment was put and agreed to.

His Excellency the PRESIDENT:—"Does the Honourable Gentleman move amendment No. 42?"

The Hon'ble Mr. K. RAMA AYYANGAR:—"That refers to contracts."

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His Excellency the PRESIDENT:—"That the Honourable Member has not to address his remarks to. We have had a considerable discussion on the question already in the opening remarks earlier. I am not contesting the right of the Honourable Member. He will be allowed, but I want to remind the Council that we have already devoted considerable amount of time to this subject. We will now adjourn."

The Council then adjourned for a short interval.

The Council re-assembled at 3 p.m.

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR.—"Your Excellency, I wish to move under rule 70 of the Business Rules for a temporary suspension of the rules, so that we may go back to sections 78 and 79. There is a real difficulty which has occurred to many of us, and it will not do for us when we are now legislating to leave it in that undefined condition. Therefore, I feel it necessary that we should go back to sections 78 and 79. I formally move for this purpose that the rules be suspended."

His Excellency the PRESIDENT:—"Which rules does the Honourable Member refer to? We must have a definite reason. We have now passed those sections. If we find that the judgment of the Council conflicts with what we have already done, that would be a reason for doing so. The Honourable Gentleman's reason is purely hypothetical."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"May I explain? It has been explained to the Council that section 78 means merely technical sanction—sanctioning merely a pile of papers—and does not mean anything else. There is no other section which gives power to sanction even one rupee expenditure. If section 78 is not the section which gives the Commissioner power to spend any money, there is no other section which gives him that power. There is a schedule which gives him power to pay certain sums, but this will not come under any of these scheduled items. I therefore think that if section 78 is to mean what is now attributed to it by the Honourable Member in charge, the Commissioner will be left without power to incur any expenditure. That is not a state of things which we should encourage. Therefore we have to consider the matter carefully. If section 78 is to mean what the Hon'ble Mr. Molony and the Honourable Member say it means there will be no power for the Commissioner to spend one rupee."

His Excellency the PRESIDENT:—"That does not arise on clause 78 wherever else it arises. There is really nothing for the Council to consider. If the Honourable Gentleman wants any point to be seriously considered, he may communicate privately with the Honourable Member responsible for the Bill. Let us go on with our consideration of the Bill. My Honourable Friends and the Government and everybody wish to co-operate in making the Bill workable. Let us go on with our consideration of the Bill. If the decision of the Council creates any deadlock, my Honourable Friend will not hesitate to bring it to the notice of the Council. I think we will just go on with the consideration of clause 80. I call upon the Hon'ble Mr. Rama Ayyangar to move amendment No. 42."

The Hon'ble Mr. K. RAMA AYYANGAR:—"I beg to move the following amendment:—

> 'In sub-clause (c) of clause 80 (2) *substitute* "Rs. 2,500 and 10,000" *for* "Rs. 10,000 and 50,000" respectively.'

"Your Excellency, at this stage it is necessary to briefly mention the position that we have come to. Clause 77 says 'The Council may determine either generally for any class of cases or specially for any particular case, whether the Commissioner shall execute works by contract or otherwise.' There is, as far as I know, section 80 which says 'The Council may enter into and perform all such contracts as they may consider necessary or expedient for carrying into effect the provisions of this Act.' So that, entering into contracts is a stage which comes in after the estimates and sanction. This entering into contracts alone is covered by section 80. The preparation of estimates and the giving of sanction will have to come in in the budget. There is no other provision for it as far as I see the scope of the present Bill. But in the budget, though some grants may be specifically made, others are not made as grants; they are only lump provisions made. In respect of them, except where the Council proposes to give them on contracts, it looks as if there is no provision for sanctioning any expenditure by the Commissioner or the Standing Committee otherwise than by contracts. In the case of contracts, this comes in and limits are fixed. I want that even in such cases the limits must be modified as I propose in my amendment. The effect of it will be that in a case in which the contract is entered into if the expenditure to be incurred exceeds Rs. 2,500, I want the Select Committee to look into it, and I want the Council to look into it when it is over Rs. 10,000. This means, as I have already pointed out, their attention will be drawn only to very few cases. Between Rs. 2,500 and Rs. 10,000, there will be 50 or 60 instances. Above Rs. 10,000 and up to Rs. 50,000 there may be about 6 or 7. These must be within the competence of the Council. The Corporation must have the right to judge of all cases where the value is above Rs. 10,000. Practically, according to the present scheme, this is the only section as construed by the Honourable Member in charge which substantially enables the Council or the Commissioner or

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the Standing Committee to exercise the power to sanction expenditure only on contracts. In any event, so far as this question goes, we may make it perfect. I submit that the limits to the power of the Commissioner should be Rs. 2,500 instead of Rs. 10,000 and of the Standing Committee Rs. 10,000 instead of Rs. 50,000. The total expenditure of the Corporation is about Rs. 38 lakhs, as shown by the Administration Report for 1917-18. As I said in regard to expenditure of over Rs. 10,000 we have only very few cases and between Rs. 2,500 and Rs. 10,000 we have again only very few cases, 20 or 25. Building contracts are specifically sanctioned by budget grants and in these cases the question will not come. But in the case of lump allotments where estimates are subsequently prepared, even where contracts are entered into, the matter will have to go before the Council. This is a matter, as I said, which should be considered by the Government. But whatever it is, in the case of things to be carried out by contract, I want the limits should be Rs. 2,500 and Rs. 10,000. For a municipality of this income that will be a fair limit. I find in Bombay the limit is Rs. 5,000 but the income of Bombay is much larger than that of Madras. It is more than double. Looking to the present Act and the power under it, it ought not to be much over Rs. 2,500; it must be below Rs. 2,500 properly speaking. But the conditions of Madras are peculiar and the Select Committee has sought to increase it. I shall give proper weight to that consideration, but my Lord, even then it is necessary to fix it at Rs. 2,500 and Rs. 10,000 and not at Rs. 10,000 and Rs. 50,000."

The Hon'ble Mr. P. SIVA RAO:—"YOUR Excellency, I am one of those who think that sections 78, 78 and 80 are simply continuations and if the amendment moved by the Hon'ble Mr. RAMA AYYANGAR in respect of section 78 had been carried this would have been a consequential amendment. But as that has not been carried, and as the view has prevailed that section 78 applies only to technical sanction and does not refer to any power of sanctioning expenditure, we have had another opportunity of urging the same position when the Council has to consider clause 80. There cannot be any doubt that under clause 80 the Commissioner has power to enter into contracts in case of works which do not exceed Rs. 10,000 in value. That means, in the case of such works it is not necessary for him to obtain any other sanction, either the sanction of the Standing Committee or of the Council. He is supreme in a matter like this and he can sanction the expenditure himself on a work the value of which does not exceed Rs. 10,000. He can sanction it himself and he can enter into the agreement. That means he can sanction the expenditure himself. It is also equally plain that if the expenditure exceeds Rs. 10,000 and does not exceed Rs. 50,000, the Standing Committee has power to sanction it and incur the expenditure binding the Council and commit it in respect of this expenditure and also enter into the contract. When once such estimate exceeds Rs. 10,000 it has to be sanctioned by the Standing Committee and the Commissioner can enter into the contract; and if it exceeds Rs. 50,000 he has to obtain the sanction of the Council. So it is clear from clause 80, if it is not plain from clauses 78 and 79, that the Commissioner has got power to sanction expenditure on works, the value of which does not exceed Rs. 10,000. The Honourable Mover proposes that these powers are excessive and the powers of sanctioning expenditure may be reduced to Rs. 2,500. I have mentioned various reasons why the Commissioner's powers should not be raised, especially when he is not appointed by the Council and not responsible to the Council and not removable by the Council. There is very little popular control in the Corporation. It is not desirable that his powers should be increased. The effect of this clause 80 means that he is supreme so far as works the value of which does not exceed Rs. 10,000 are concerned. The Council has not got power to interfere with him. In the case of works which do not exceed Rs. 50,000 the Standing Committee is supreme. The Honourable Mover proposes that it should be reduced to Rs. 10,000. I also strongly appeal to your Excellency's Government to consider the effect of sections 78, 79 and 80 together. We have been at variance. There is one view that section 78 means technical sanction; there is the other view that it means committing the Council to expenditure. Then there is the word 'project'—."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"Are we going back to section 78?"

The Hon'ble Mr. P. SIVA RAO:—"I am appealing to your Excellency to consider it. This word 'project' is most unfortunate and has given rise to the impression that it means new works. Section 78 prescribes something; section 79 says something in the case of estimates which exceed Rs. 50,000. If instead of 'projects' we had substituted 'estimates', it would have been more fully in consonance with the provisions of the Bill."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"YOUR Excellency—."

The Hon'ble Mr. A. SURYANARAYANA RAO *(interrupting)*:—"Your Excellency, before the Hon'ble Mr. Rajagopala Acharyar replies, I have one doubt which I wish to have cleared. In clause 80 (2) (b) I see 'No contract for any purpose which, in accordance with any provision of this Act, the Commissioner may not carry out without the sanction of one of the other municipal authorities, shall be made by him unless such sanction has been given'. What are these contracts which the Commissioner cannot carry out without the sanction of the other Municipal authorities?"

His Excellency the PRESIDENT:—"That is another matter. There are certain contracts which can be carried out only if they are approved by the higher authorities—some by the Standing Committee and some by the Corporation. I think the Honourable Gentleman may allow the Honourable Member to proceed. Perhaps the Hon'ble Mr. Rajagopala Acharyar may clear up the point."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR :—"I have very little to add to what I have said on the previous occasion. With the indulgence of the Council and Your Excellency I went considerably out of my way when we dealt with clause 78 and explained the framework of this Bill in regard to estimates, in regard to contracts and in regard to expenditure. I did that, so that the Council might have the advantage of having in one view what exactly is in our minds when we put in these provisions in that particular way and it may not be committed to isolated decisions upon isolated things. I believe with Your Excellency's permission the discussion on clause 78 did cover a very wide ground, in fact the whole thing. I have very little to add to what I then said.

"So far as this clause is concerned I will simply say what I have already said. Under the present law the Commissioner has power to enter into contracts below Rs. 2,000 and we consider he may have power to enter into contracts up to Rs. 10,000. Secondly the Honourable Member says that in Bombay it is Rs. 5,000. That Act was thirty years ago. I submit after an interval of thirty years we may put it in Madras at Rs. 10,000 It does not carry us very far one way or the other. Whatever control the Corporation as a body has over the Commissioner should, as pointed out by the Hon'ble Sir Francis Spring, be through the budget. It is the budget which has to be controlled. The Honourable the Advocate-General will later on if necessary read some of the provisions of the present Bill in regard to the budget, from which the Council will see that we have provided adequate safeguards against the Commissioner entering into reckless expenditure or committing the Corporation to things to which he should not commit it. The budget is the mechanism by which the control of the general body should be exercised ; and it is not by simply reducing Rs. 10,000 to Rs. 2,500. If under the present procedure the budget has not sufficient details such as would enable the Corporation to exercise adequate and detailed control, make it more strict. The Hon'ble the Advocate-General will point out that we have provided a certain number of rules ; there are provisions to frame regulations and by-laws so that the grip of what we call the Finance Committee may be made as strong as possible over the Commissioner. I would very much deprecate simply knocking down isolated figures here and there. I am speaking as one of those who framed this law. The whole thing has been framed according to definite principles and if you go and alter one figure in one place you may unconsciously be setting the whole Bill out of gear. I am strongly against any change such as is proposed by the Honourable Member in clause 80 (2) (c)."

The Hon'ble Mr. A. S. KRISHNA RAO :—"Your Excellency, when the amendment of clause 78 was being discussed, the main ground upon which the opposition proceeded from the Hon'ble Mr. Rajagopala Achariyar and the Hon'ble Mr Molony was that it was no use fighting against a provision regarding the sanctioning of estimates when even now the President is sanctioning estimates and the Standing Committee is passing the same *en bloc*. It was suggested that we were fighting against a shadow when we objected to the provision regarding the sanctioning of estimates. It was then suggested that the more important power was about the giving of power to various officers in the making of contracts."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR :—"I did not say that."

The Hon'ble Mr. A. S. KRISHNA RAO :—"I am summing up what was said by the Hon'ble Mr. Rajagopala Achariyar and the Hon'ble Mr Molony in opposition."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR :—"You are summing it up wrongly so far as I am concerned."

The Hon'ble Mr. A. S. KRISHNA RAO :—"Your Excellency, I am not in a position to reproduce the exact words. In mentioning the two members who opposed it, I mentioned the Hon'ble Mr. Rajagopala Achariyar and the Hon'ble Mr. Molony ; I believe I have correctly reproduced the substance of what they said. I did not say what was said by each of them separately.

"Coming now to the present proposal, the only point for consideration is whether it is desirable to extend the power of the Commissioner in the making of contracts up to the limit suggested. It is pointed out that the Bombay Act of 1888 which gave power up to Rs. 5,000 was passed thirty years ago and that Madras may increase the powers up to Rs. 10,000. It will be remembered that when the City Municipal Act of 1904 was passed sixteen years ago by the local Legislative Council, they deliberately thought it wise to restrict the power of the President to Rs 2,000 and of the Standing Committee to Rs. 10,000 The question for consideration now is whether under the scheme of the Bill now under consideration and taken up fifteen years after the passing of that Act it is necessary to increase the power of the Commissioner from Rs. 2,000 to Rs. 10,000 and that of the Standing Committee from Rs. 10,000 to Rs 50,000. That is the effect of the provision inserted in the Bill by the Select Committee. The effect of the proposal of the Hon'ble Mr. Rama Ayyangar would be that the power of the Standing Committee would be as it was under the Act of 1904 and the power of the Commissioner would be increased from Rs. 2,000 to Rs. 2,500 I would suggest, My Lord, that to increase the powers to the extent suggested in the Bill in the present stage of development is unreasonable. I venture to place before this Council the views of the Madras Corporation on this important question. If there is any body whose views have to be respected, it is that body. At the meeting held on February 4th, they deliberately came to the conclusion that the financial powers of the Commissioner should be restricted. It appears from the papers which must have been communicated to the Legislative Department that it was first suggested that the President

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should have power up to Rs. 2,500 and they finally raised it to Rs. 5,000. In view of that particular fact it is not desirable to increase it to Rs. 10,000. But it may be reduced to Rs. 5,000. If Your Excellency will permit it, I am prepared to move an amendment to that portion to substitute Rs. 5,000 for Rs. 2,500 to bring it into consonance with the view of the Madras Corporation. Your Excellency may take the sense of the whole Council as to whether they would have Rs. 2,500 or Rs. 5,000. The power of the Standing Committee may remain up to Rs. 10,000."

The Hon'ble Mr. B. V. NARASIMHA AYYAR :—"I support this proposal."

The Hon'ble Dr. T. M. NAYAR.—"I expected to hear from the Honourable Member in charge some satisfactory reason for increasing the powers of the Commissioner so far as entering into contracts was concerned. All that I heard from the Honourable Member was, as he pointed out, what the present power of the president is—that he can enter into contracts up to Rs. 2,000—and he thought there was no reason why it should not be extended to Rs. 10,000. That is an excellent example of mathematical deduction, but it is not quite satisfactory when applied to municipal bodies. There are two or three reasons which he could adduce, if he were in a position to adduce them, which would justify him in making this increase from Rs. 2,500 to Rs. 10,000. If he could prove that in the past there has been any delay in placing contracts for works on account of this restriction on the powers of the president, he will be justified in saying that to avoid delay 'we will now raise the power of the president to Rs. 10,000.' There is no such suggestion, and I am quite sure he cannot prove that any such delay has occurred. Another reason which could reasonably be brought forward would be if he could show that the standing committee of the future will be so much overloaded with work that they ought to be relieved of a part of their duty and this part should be transferred to the commissioner. Instead of the standing committee of the future being overloaded with work, they will have considerably less work than before, because one standing committee has been split up into four committees, and they will have greater time to devote to their respective works than they had in the past. These two would have been satisfactory reasons for the increase.

"Now I can give satisfactory reasons for not increasing the powers. This Bill to amend the Madras Municipal Act has been undertaken in order to make the Madras Corporation more of a self-governing body and to give the representatives of the people greater control over income and expenditure. If that is the reason it will be out of place in that Bill to take away the power of controlling the expenditure from the council and putting it more into the hands of the commissioner who as compared with the president of the corporation at the present time will be less a part of the corporation than he is now. So looked at from whichever point of view, the change from Rs. 2,000 to Rs. 10,000 is unjustifiable.

"The Honourable Member in charge is suffering under a delusion, and this delusion is shared by several other Honourable Members, that in the budget the corporation has complete control over all the expenditure. It is a general sort of control in the budget, but beyond that there is no control. The control that you can exercise through the budget is control of policy and is not complete control. When you come to details to check expenditure you must have recourse to other sources of control. I can give an instance: For example under the budget head 'education' you may put in a sum of Rs. 1,00,000 with the remark 'for providing ten elementary schools.' In sanctioning that entry in the budget you have control over the policy, your policy being that you should build ten elementary schools in the coming year. To that extent you have control. But there that control stops. If you want to go any further with regard to the details, you must have control at some subsequent stage, otherwise you lose all control subsequently. Take this present instance. After this entry is put in the budget, the commissioner can proceed to complete all these ten schools without the corporation or the standing committee having any control whatever. According to your proposal, he can have ten different estimates prepared in the office and provided they are all under Rs. 10,000, he sanctions them ; and according to your proposal he straight away enters into ten different contracts. The contracts are let and all that the corporation will know is when the ten schools have been built. I ask the Council : is that all the control which you mean to give to the representatives of the rate-payers in a question of that sort? They have decided to build ten schools. Is that control to stop there? If it is not to stop there, you should not give these exceedingly wide powers to the commissioner.

"I entirely fail to see any reason for this change. Under the existing Act the president can enter into contracts up to Rs. 2,000 and the standing committee up to Rs. 10,000 and the corporation up to one lakh, and above that the sanction of the local Government is necessary. There must be some reason for the departure. If it is proposed to give the corporation power to enter into contracts above one lakh you can give a reason for it. You may say, our policy is to give more power to the corporation, and we will make it a really self-governing body and we will give it greater power. That is a valid reason. If you give greater power to the standing committee, you can also give a valid reason, because the work in municipal bodies is coming to be carried on more and more by standing committees. The general body being too large a body to go into details, it has become customary to delegate to the standing committee the control over details. But so far as transferring power to the commissioner is concerned, I cannot see any justification, because it is agreed on all hands that the commissioner as such is a transitional institution ; during the time when you are training these local bodies to assume full responsibility the commissioner is put in as a sort of check by the Government.

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Therefore the less you exercise it the better for the development of the self-governing body and for the general advancement of the country. Therefore, when you put that check at the beginning of this new institution, you should not invest the commissioner with more power than the present president of the corporation has, because the municipal corporation of the future which will come into existence under this Bill is supposed to be a body with greater powers controlled less by the Government than the old municipal council which is to expire. If that is the theory, this Bill does not carry it into effect. My Lord, I do not see any substantial reason for this proposal except the arbitrary one which the Honourable Member has given, viz., the mathematical reason. I cannot help thinking that if the Government adhere to this proposal and carry this Bill into law as it is, the Bill will be a reactionary one and not an improvement."

The Hon'ble Mr T. RICHMOND:—"My Lord, I regret I am unable to agree with the Honourable Member in charge of the Bill when he says that the provisions regarding the budget contain adequate safeguards against the misuse of power by the commissioner or afford adequate opportunity for the council to exercise its check. If so, I am not able to see why any pecuniary limit should be laid down. There is absolutely no reason for fixing any pecuniary limit if this view is correct. The very fact that you fix a limit shows the necessity for this amendment. The only question is, are you going to fix the limit at Rs. 10,000 or lower? We are introducing an entirely new method or system in the corporation. We are for the first time introducing an official under the designation of commissioner. Who will be the commissioner we do not know. Now we know the executive action is in the hands of the president. Supposing later on you find that the pecuniary limit which you now impose is a high limit, it will be necessary to introduce an amending Act to reduce the limit. When once after fixing the limit you lower it, it is practically moving a sort of vote of censure on the administration. If you give power up to Rs. 10,000 and then you take it away, it is a censure, because it means he is not using it properly. On the other hand if you give him power up to Rs. 2,500 and if experience shows that you can safely raise that limit, you can raise it and you will be paying a compliment to him by raising it from Rs. 2,500 to Rs. 10,000. You are bringing in this new scheme for the first time and I would ask you to accept the amendment and start with a limit of Rs. 2,500. I agree with the observations made by my Honourable Friend Doctor Nayar and I think his long experience should count in our accepting the amendment.

"Before I sit down I may mention another matter closely allied to this. In considering an amendment of this nature and others, would it not be far better if the official members are allowed to vote as they like? There are members who have large experience of mufussal municipalities and administrative experience, and if they are allowed to freely give their opinions, we may arrive at a decision which will be much more satisfactory than one obtained by a solid phalanx of official votes. If official members could vote according to what their experience dictates it would I think improve matters."

His Excellency the PRESIDENT:—"I do not see how that question arises on this matter."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"My Lord, a great deal has been said about the control of the budget; but before I deal with that point, I may perhaps say generally that the effect of sections 78, 79 and 80 which the Honourable Member now wishes to be considered together would be to shift unduly the financial control of the corporation, first to the commissioner and then to the standing committee. My Lord, in discussing section 78 I expressly pointed out that the whole framework of sections 78, 79 and 80 was to settle the financial powers of each of these three authorities. It was at one time stated that section 78 merely referred to technical sanction. Now we are landed in this difficulty that in regard to section 80 we have either to reduce the powers of the commissioner and the standing committee or to pass the section as it is. I feel very strongly that by enacting section 80 as it is we shall be reducing the powers of financial control of the corporation to a very undesirable extent. In fact, any contract may be entered into finally without the intervention of the council or the standing committee up to Rs. 50,000. Similarly any contract may be entered into by the commissioner without the intervention of either the standing committee or the council up to Rs. 10,000. As to whether this policy of delegating financial control up to Rs. 50,000 to the standing committee and up to Rs. 10,000 to the commissioner is right is a point which deserves very careful consideration. I entirely associate myself with the Hon'ble Doctor Nayar who has pointed out that no adequate reasons have been assigned as to why this limit should have been fixed at Rs. 10,000 and 50,000. Instead of Rs. 10,000 the Honourable Member might have put it as Rs. 20,000 and as regards the standing committee he might as well have put it at Rupees 1,00,000 instead of Rs. 50,000. It seems to me, My Lord, this arbitrary, high limit of the financial control of the standing committee and the commissioner is unreasonable, if we are to be guided by what has been done in Calcutta and Bombay. My Honourable Friends have referred to these provisions.

"Now coming to the budget, so far as the Codes under the Municipal Acts are concerned, each work requires not only budget sanction but individual sanction of the corporation. Each contract has to be brought up before the council. It has to be sanctioned and the contract has to be entered into and the work carried out. That individual sanction is the opportunity for the council to exercise its financial control. Therefore, My Lord, the fact that a particular work is provided for in the budget does not at present do away with the individual sanction for the work after the scrutiny of the estimate and for its subsequent carrying out, on

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a contract entered into by the commissioner or the standing committee. I do not know whether it is seriously contended that simply because the work is mentioned in the budget all further financial control by the council or the standing committee is not necessary or desirable.

"My Lord, in this Council where there are several officials who have served as presidents of district boards and as municipal chairmen there should be no difficulty in ascertaining the practice. My Honourable Friend Mr Richmond's suggestion that in this matter there shall be no official block is one which eminently deserves the favourable consideration of the Government. It is a question as to what safe-limits may be placed for the commissioner, the standing committee and the council. That is the only point we have for consideration and in a matter like this I submit every member of this Council may be allowed a free expression of views. I do not know why on an occasion like this such a course should not be adopted. Therefore, My Lord, I am really unable to support this proposal because it shifts the financial responsibility of the council and it reduces its powers of control and unnecessarily increases the powers of the standing committee and the commissioner."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR :—"My Lord, I do not wish to make any general observation. I am quite content to take the skilful surgical operation performed by the Hon'ble Doctor Nayar on the attitude taken by this Government. I wish to give my practical experience as to how the thing works in the corporation. If anything attracts the attention of the council it is these contracts, which come up. Then the attendance is full and more attention and more time is paid. Then it is that the councillors take an interest. The evil arising out of allowing these large powers to the commissioner is at would land us in great difficulties. We have had recent bitter experience how a contract was entered into and we were landed in litigation in the Court and but for the skilful advocacy of the Hon'ble the Advocate-General we would have been mulcted in costs. However that may be, if you entrust these large powers of entering into contracts to the standing committee or the commissioner who always work inside their chamber without public notice and public scrutiny, without their being exposed to the public gaze, things are not likely to take a fair turn. Oftentimes contracts have come up before us where the standing committee had accepted not the lowest tender but the highest tender for some reason the Engineer or the Health Officer puts on paper and the standing committee is given some story, but when it comes in public discussion those reasons disappear. The standing committee's proposals when they came up before the corporation have been over-ruled in not less than 50 per cent of cases. That being the case instead of there being any reason to raise the limit, past experience dictates to us that there is no reason for increasing the powers. If you call for returns for the last three or five years of cases where the corporation had to over-rule the decisions of the standing committee in regard to the acceptance of contracts, you will find that a much stronger case is made out for reducing the limit rather than enhancing it.

"What really is the reason given? The suggestion made was that the Bombay Act was passed 30 years ago. Has human nature improved in 30 years? What argument is derived by merely stating that fact? It would be a mere sham and pretence to say that you are creating a corporation with full powers when you are really taking away the real powers and putting them in the hands of the commissioner who is an outside man and whom we cannot remove except by a high majority. I strongly appeal to the Council that the powers of the corporation should not be surrendered like this.

"This is the only way in which we can put a check on the expenditure. Let us observe the growth of expenditure. It has been complained time in and time out that we are landed in bankruptcy and unless you give the rate-payers' representatives full financial powers the corporation will be landed in much greater difficulty. Instead of giving a beneficial measure you will land them in further difficulties."

The Hon'ble Mr. J. C. MOLONY :—"I shall merely make a very few remarks. The first is a general one. I would submit that the budget does give the corporation control over the general disposition of its finance, but, as the Hon'ble Doctor Nayar has suggested, that when the corporation has resolved on spending one lakh for building ten schools the corporation has finished with the matter. Financial control does not mean the choice of particular contractors. The commissioner has over him Your Excellency's Government and the Council. If in a matter like this he shows himself unfit to be trusted, I dare say Your Excellency's Government will remove him, or failing that the corporation can remove him.

"As regards the case mentioned by the Hon'ble Mr. Ranga Acharyar, I am afraid it is scarcely a happy one. He said we went to law and would have been mulcted in costs but for the skilful advocacy of the Hon'ble the Advocate-General."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR :—"On a technical point."

The Hon'ble Mr. J. C. MOLONY :—"The contract in that case was entered into by the decision of the corporation. I venture to think that his statement that the main occasion on which the corporation took an interest in public affairs was in giving contracts is not complimentary to the corporation. I would not have mentioned this point, but for the fact that I have been protesting at meetings of the corporation and meetings of the standing committee time and again against the unvarying rule of giving the contract in every case to the lowest tenderer. We give contracts to do things always to the lowest tenderer. If it were left to me personally, probably I would give them to the person who will do them properly. I can give instance after

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instances which resulted in the contractors doing nothing. I have argued this question with the standing committee and the corporation and they always said 'we are bound by principle, and people will speak ill of us otherwise' Let people speak ill of me in any way they like—I am used to it. If I can get the work done, I do not mind it. That is the only broad way of looking at things. I strongly support the proposal to extend the Commissioner's powers."

His Excellency the PRESIDENT:—"Before I ask the Council to vote I should like to point out that after all it comes down to a question of figures. We have had a discussion ranging over the whole financial principles of the Bill, the question of the policy of having a Commissioner, and we have been asked whether the proposal will not deprive the Council of its powers. It is merely a question of figures. If the figures were what the Honourable Member wanted we should not have had all this very important discussion. It centres round the figures and I must really draw the attention of this Council to this fact that at this stage, when every opportunity has been given for the discussion both in the Council and the Select Committee according to the provisions made in our rules, it is essentially too late to upset the whole scheme of the Bill. That is really what this discussion comes to. It comes down to a question of figures, which is after all the point on which we have to vote. I now put the amendment."

The amendment was put and lost.

The Hon'ble Mr. Rama Ayyangar demanded a poll which was taken with the result that 16 voted *for* and 21 *against* it.

The following was the division:—

For	*Against*
The Hon'ble Mr. V. K. Ramanuja Achariyar.	The Hon'ble Sir Alexander Cardew.
" Mr. M. Ramachandra Rao.	" Mr. L. Davidson.
" Mr. P. Siva Rao.	" Mr. C. G. Todhunter.
" Mr. K. Rama Ayyangar	" Mr. A. Y. G. Campbell.
" Mr. T. Richmond.	" Mr. R. Ramachandra Rao.
" Mr. K. Suryanarayanamurti Nayudu.	" Mr. M. Young.
" Dr. T. M. Nayar.	" Mr. L. E. Buckley.
" Mr. B. Venkatapati Raju.	" Mr. N. E. Marjoribanks.
" Rev. G. Pittendrigh.	" Mr. Ahmad-ud-din Sahib.
" Mr. T. Ranga Achariyar.	" Mr. A. Subbarayalu Reddiyar.
" Mr. A. Suryanarayana Rao.	" Sir Francis Spring.
" Mr. A. S. Krishna Rao.	" Mr. R. Littlehales.
" Mr. B. V. Narasimha Ayyar.	" Sir Gordon Fraser.
" Mr. Yaqub Hasan Sahib.	" Mr. J. H. Thonger.
" Mr. Anand Tambi Muraliyar.	" the Most Rev. John Aelen.
" Mr. K. Chidambaranatha Mudaliyar.	" Mr. J. C. Molony.
	" Mr. W. Hutton.
	" Mr. W. J. J. Howley.
	" Mr. P. Rajagopala Achariyar.
	" the Advocate-General.
	" Mr. H. G. Stokes.

His Excellency the PRESIDENT:—"The next amendment is consequential and it falls."

The amendment referred to ran as follows:—

In sub-clause (a) of clause 80 (2) *substitute* the words 'Rs. 2,500' *for* 'Rs. 10,000'.

Clause 80 was allowed to stand part of the Bill.

Clause 81.

Clause 81 was allowed to stand part of the Bill.

Clause 82.

Clause 82 was allowed to stand part of the Bill.

Clause 83.

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"My amendment to clause 83 is as follows:—

"83 *After* the full stop into a comma at the end of the clause and *add* the following:—

'unless at the time of entering into the contract the parties had sufficient cause to believe that such limits would be exceeded'.

"This is another enhancement of the power of these bodies to break the rule. The rule itself is very wide and this is a provision to enable them to evade even that restriction by quoting at unit rates. Supposing it is a supply of hardware or metal which takes away large sum in the shape of stores or any other material like straw or gram or various other things—when such a contract is entered into, you simply enter into the contract giving the unit rates and the contractor has to supply the articles for the year. The section says that simply by reason of the fact that by the close of

the year he exceeds the pecuniary limits laid down such contract shall not be deemed to be invalid. That is, I submit, giving a loophole of escape which ought not to be given. I therefore propose to reintroduce the safeguard that was already in the original Bill, viz., 'unless at the time of entering into the contract the parties had sufficient cause to believe that such limits would be exceeded.' That is what the original Bill proposed in 1916. When this section was re-drafted in 1918 I do not know whether it was there or whether it was not there; I forget it. I only want to restore what the Government themselves proposed when they introduced this section, and have now dropped. This would fix a limit upon their entering into such contracts at unit rates. The Commissioner will think twice before he enters into such contracts and so also the Select Committee would think twice before entering into such contracts. That will be some protection, if not sufficient protection. You will take away even that protection, and you can evade sections 80, 81 and 82 by entering into contracts on the unit basis. I therefore propose this amendment."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"I have very little to say except that we omitted it, because we apprehended that in practice it would be difficult to work this proviso 'unless at the time of entering into the contract the parties had sufficient cause to believe that such limits would be exceeded.' I would also draw attention to the fact of the use of the words 'not precisely determinable' in clause 83. In view of those words we thought that section 83 as it left the hands of the Select Committee was the best way in which we could put it. I therefore oppose the amendment."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"One word, Your Excellency. I do not understand the practical difficulty at all. I suppose the office is a working office having records of the previous years and I suppose they know what quantities of straw or metal are required for a year. Can we not work on that basis? The language is 'not precisely determinable.' It is not 'not approximately determinable.' It leaves it in the hands of the office. It does not afford protection at all. On the other hand it makes it even worse. Unless it is precisely determinable you can enter into a contract on the unit basis, and such excuses will be always available. I therefore submit it is a most mischievous provision."

The amendment was put and lost.

The Hon'ble Mr. K. RAMA AYYANGAR:—"I do not propose to move amendment No. 44."

Amendment No. 44 which was not moved was as follows:—

After the words 'when work' *insert* 'duly sanctioned'.

Clause 83 was allowed to stand part of the Bill.

Clause 84.

Clause 84 was allowed to stand part of the Bill.

Clause 85

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I beg to move amendment No. 45—

In clause (*b*) of the proviso *insert* the words 'Revenue Officer' after the words the 'Health Officer' and *substitute* the words 'twelve hundred' *for* the words 'fifteen hundred'.

Omit all the words after the word 'Rupees' and *substitute* the following words:—

'Provided that in the case of any of these officers who have held the appointment for not less than five years the monthly salary may be raised by the Council to a sum not exceeding Rupees fifteen hundred.'

"There are some instances in which the Government by legislation propose to lay down to the corporation certain injunctions as to what salary they ought to pay to the Health Officer, the Revenue Officer and the Engineer. Why when we are entrusting the affairs of the City to the corporation we should not leave it to the corporation to determine from time to time what salaries they should pay and why we should fix it passes my comprehension. Not only that; the Bill provides that we must pay a certain salary to the Health Officer, Revenue Officer and Engineer, and then it says the minimum is so much and the maximum is so much. That is to say we have no knowledge of the inner finance of the corporation and here is the legislative authority which seeks to impose the maximum limit and minimum limit on the corporation without due regard to the financial condition of the corporation. That is what I object to. I say that the maximum has been too largely fixed at Rs. 1,500 in the case of the Health Officer and the Engineer. When we consider persons in a similar position in the Government departments we find that the salary proposed to be given to the Health Officer and the Engineer is very extravagant indeed. For instance the District Medical and Sanitary Officer, first class, only gets Rs. 1,300, second class Rs. 950. When we take Engineers, the Executive Engineer, first grade gets Rs. 800—50—1,250 in the Imperial Service, and in the Provincial Service Rs. 525—35—850. I do not think the position of either the Health Officer or the Engineer can be said to be above the position of those people. Even the Superintending Engineer, third class, gets only Rs. 1,500, second class Rs. 1,750 and first class Rs. 2,000. That is, so far as the Engineer and the Health Officer are concerned, I do think that Rs. 1,500 is an excessive maximum to fix. At the same time the minimum is all *right*, i.e., Rs. 600 in each case. I do not think we can get people below that sum. I object to the maximum. I propose that the maximum in each case should not exceed Rs. 1,200.

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"The second thing I propose is similar to what I did in the case of the Commissioner. One frequent cause of complaint in the Corporation is that we take trouble to bring out an Engineer, he gets experience in our works and he stays two or three years and then he goes away elsewhere. Therefore I propose there should be some inducement for these people to stay on here, and I propose that in the case of any of those officers who have held appointments for not less than five years the monthly salary may be raised to Rs 1,500 so that eventually the maximum may be reached after certain approved service. But in fixing the initial salary it shall not exceed Rs. 1,200. That is the object of the amendment. I am sure we can get good officers on these salaries. Very many eminent people have held the post of Health Officer, such as Captain Cornwell and Captain Ross. It is now only Rs. 1,000 under the existing Act, and I now propose to make it Rs. 1,200. We are already saddled with a costly commissioner and we should not be saddled with these costly officers. As it is, our establishment in the Engineering Department not only comprises engineers in charge of roads and other things but we have a mechanical engineer, a water works engineer, a drainage engineer and we are going to have various people in charge of pumping stations and so we shall require other engineers. We are not going to be content with one engineer. The City was content with one engineer a few years ago, but during the last seven or eight years we have been burdened with a lot of engineering staff. I do not think that it is necessary that we should have this costly establishment. I therefore commend my amendment for your acceptance."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"Your Excellency, the Hon'ble Mr. Ranga Acharyar began his case by saying that at a time when we are giving wider powers to local bodies we are putting in a rule fixing the maximum and minimum limits to the pay of the officers, and he says it is wrong and contrary to principle, and that we should give a free hand to the Corporation to fix the pay. On that argument may I venture to point out that what the Honourable Member should have done was that he should have proposed to delete the whole thing."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"Hopeless, as I am, even in this modest proposal?"

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"When was that hopelessness discovered?"

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"After two days' experience."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"The hopelessness was discovered only now. The Honourable Member proposes to reduce the maximum. It means he would restrict the discretion of the Corporation. The Corporation is an important local body which may need a very superior man as Engineer, Health Officer or Revenue Officer." 'Leave the local body alone'; if he had said that, I would have taken it. It is a reasonable view. But he says inasmuch as the Council should be left alone I would put forward an amendment which will tie its hands. The Bill as approved by the Select Committee says that the Council can appoint a man up to Rs. 1,500. We are now told, in the interest of giving a wider discretion to the Council, we shall not give more than Rs. 1,200. I shall pass from that point.

"The next point is, knowing as we do the rates of salary for the kind of men that we want for the office of Engineer and Health officer, I submit to the Council for consideration that the limit of Rs 1,500 is by no means excessive. It is because you are not in a position to pay these men adequately you lose their services, and the Corporation will be well advised to provide adequate pay for these men. In the long run it may be more economical for the Corporation to get a man not exactly on high pay but a reasonable starting pay so that he can rise to a reasonable maximum. We give complete discretion to the Corporation to pay the maximum by retaining the man who has gained experience instead of letting him go away after he has gained experience. That would be more economical. My own impression is that Rs. 1,500 is not high enough, but it is the very lowest that we should provide as the maximum. It is not proposed that a man who comes in should be given Rs 1,500 straight away. What the section says is 'The Council shall appoint a Health Officer, an Engineer and a Revenue Officer . . . provided that the monthly salary of the Health Officer and the Engineer shall be not less than six hundred rupees and shall not exceed fifteen hundred rupees and the monthly salary of the Revenue Officer shall not be less than six hundred rupees and shall not exceed twelve hundred rupees.' As it is, the Council has got a pretty wide discretion in fixing the starting pay and a wide discretion in allowing the men to go on to a particular pay thereby ensuring their remaining with them. I think in the interests of efficiency that the liberty should not be restricted. I oppose the amendment."

The Hon'ble YAQUB HASAN SAHIB Bahadur:—"If I am in order I should like to move that the proviso be omitted. This is an amendment to the amendment. I propose that the proviso itself be omitted altogether."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"Has the Honourable Member given notice of it?"

The Hon'ble Dr. T. M. Nayar rose to speak.

His Excellency the PRESIDENT:—"If the Honourable Gentleman wishes to speak against the proviso, let him do so now."

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The Hon'ble YAQUB HASAN SAHIB Bahadur:—"Yes. I am now speaking on the Hon'ble Mr. Ranga Achariyar's amendment."

His Excellency the PRESIDENT:—"I wish to indicate the position to the Honourable Gentleman. The motion will be that clause (b) of section 83 (which is part of the proviso) will stand part of the Bill. The Honourable Gentleman will not be able to move the omission of the proviso after that."

The Hon'ble YAQUB HASAN SAHIB Bahadur:—"I am moving that the whole proviso should be omitted."

His Excellency the PRESIDENT:—"We have already taken the discussion on clause (b) of the proviso. It is not open to the Honourable Member to move that amendment. He will now make his remarks on that."

The Hon'ble YAQUB HASAN SAHIB Bahadur:—"I am opposed to this proviso. In my opinion it is not necessary that the appointment of these officers should be confirmed by the Governor in Council. The Corporation is quite competent to deal with the question. We may have confidence in the Corporation that its appointments will be made after careful consideration and the appointment would be suitable. So I oppose this proviso (a) and in my opinion it should be omitted."

His Excellency the PRESIDENT:—"Does not the Honourable Gentleman mean (b)?"

The Hon'ble YAQUB HASAN SAHIB Bahadur:—"I am for its omission."

His Excellency the PRESIDENT:—"I have listened to the Honourable Gentleman's remarks as well as I could. What is the Honourable Gentleman's position? Does he wish the first part of the proviso to be omitted or the second part?"

The Hon'ble YAQUB HASAN SAHIB Bahadur:—"I want the whole proviso to be omitted. I may proceed to deal with (b). In the case of salary the Hon'ble Mr. Rajagopala Achariyar said that he could understand the Hon'ble Mr. Ranga Achariyar if he moved that there would be no maximum to the salary in which case the Council will have a free hand to raise the salaries of the officers to any amount it liked. It need not go even to Rs. 1,200 as proposed by the Hon'ble Mr. Ranga Achariyar. I would go further, I will not even fix any minimum salary and leave that also to the Council. I would say 'the Council shall appoint a Health Officer, an Engineer and a Revenue Officer who shall be heads of departments working under the Commissioner'. That is all that you have to lay down. Do not fix the salary, either the maximum or the minimum. Conditions will always vary. If a person is available for less than Rs. 600, why should he not be appointed? If a person is considered to be fit to receive more than Rs. 1,500, why should not the Council have a discretion to give it? So my proposition is that the whole proviso should be left out altogether. There is a proviso (a) regarding confirmation by the Governor in Council. I do not want it, nor do I want (b) which fixes the maximum and the minimum."

The Hon'ble Dr. T. M. NAYAR:—"My Lord, I do not want to deal with the hypothetical or uncertain state of affairs suggested by the Hon'ble Mr. Yaqub Hasan where the Health Officer and the Engineer may be left in a position where they cannot get any salary at all. But I will go to the little more substantial resolutions of the Hon'ble Mr. Ranga Achariyar. It is an old controversy where I have not been able to see eye to eye with the Hon'ble Mr. Ranga Achariyar and others. They have always accused me of desiring to pay high salaries to the corporation officials. I plead guilty to that charge. I have always believed that you cannot get good men and get them to do good work unless you pay well. If it is worth while to get good men, then it is worth while to pay them handsomely. Especially when you are looking out for special expert officers, Engineers and Health Officers, you must pay them handsomely. The Corporation has been misled by the fact that they have been fortunate in getting Engineers and Health Officers at cheap rates, because they borrowed them from the Government. They borrowed fairly junior men from the Government and they got them at a cheap rate. But when the officers grew in our service, they claimed higher pay and the Corporation objected, with the result that these men returned to the Government and the Corporation lost their services and the experience they gained. It is like the case of a London cabman whom you cannot get below 6*d* per mile. My Lord, if you want an unduly low salary, you will get very inferior men whom it is not worth while having. The Hon'ble Mr. Ranga Achariyar very often draws a comparison between the salary given to the Health Officer and Engineer by the Corporation and similar officers in the Government, but he forgets that under the Government they are under superior officers. The Executive Engineer has got the Chief Engineer and the Superintending Engineer, and the District Medical and Sanitary Officer has got the Sanitary Commissioner and the Surgeon-General, whereas in the case of our Health Officer and Engineer, they are the whole supervising and other staff combined into one. There is nobody to supervise them. They have to do the whole work. I maintain that they should be paid as well as any higher grade officers of the Government. If you want them, you will have to pay them handsomely. Rupees 1,500 or hundred pounds a month, the maximum proposed, I do not think should be grudged to any medical man or Engineer who comes to serve the Corporation. The Bombay example is very often brought before us. The Bombay income is one crore of rupees and there the Health Officer gets Rs. 2,500. How much should we pay? That sum in arithmetic would not answer, because the problem which the Health Officer has to face is just as complicated here as in Bombay, and unless

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we have good men here, I do not think a man paid a salary calculated like this will be able to be of much service to us here. If you go and ask the Bombay Corporation whether they have been wise in paying handsomely to their Health Officer, the unanimous verdict will be that they never made a better investment. That is one of the best investments of the Bombay Corporation and they are reaping the reward, and I hope my Honourable Friend Mr Ranga Achariyar—it is not too late for him to learn even now; I assure him the investment in the shape of a good Health Officer and a good Engineer will be a very remunerative one."

The Hon'ble Sir GORDON FRASER :—" I strongly approve of the remarks made by the Hon'ble Dr. Nayar. I think the limit of Rs. 1,500 is an unduly low one. I am not quite sure which point we are discussing whether it is the amendment brought forward by the Hon'ble Mr. Yaqub Hasan Sahib or that of the Hon'ble Mr. Ranga Achariyar."

His Excellency the PRESIDENT :—" Amendment No. 45 is before the Council."

The Hon'ble Sir GORDON FRASER :—" The section says: 'The Council shall appoint a Health Officer, an Engineer and a Revenue Officer, who shall be heads of departments working under the Commissioner: provided that (a) every such appointment shall be subject to confirmation by the Governor in Council; and (b) the monthly salary of the Health Officer and Engineer shall not be less than six hundred rupees and shall not exceed fifteen hundred rupees, and the monthly salary of the Revenue Officer shall not be less than six hundred rupees and shall not exceed twelve hundred rupees.' I should like to see the proviso (a) and (b) deleted. I think the fixing of a maximum of Rs. 1,500 for experts like the Health Officer and the Engineer would be a mistake."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR :—" I have only one word to say. I quite appreciate, being a professional man myself paying a good price for professional men; otherwise we will be landing ourselves in difficulties. But there is an old saying—the Hon'ble Dr. Nayar has quoted one saying, I may quote another 'you must cut your cloth to suit your body; you cannot cut your body to suit your cloth.' We have to consider the financial resources of the Corporation. Our revenue is Rs. 35,00,000 and there is no use of our aspiring to imitate Bombay and Calcutta in paying high salaries. If somebody else will find the money, I am quite prepared to sanction the pay, but unfortunately the Corporation has to find the money and its resources are limited. That is the only reason why I press this amendment."

His Excellency the PRESIDENT :—" I will now put amendment No. 45."

The Hon'ble YAQUB HASAN SAHIB Bahadur :—" Will your Excellency put mine? "

His Excellency the PRESIDENT :—" I have already informed the Honourable Gentleman that it is not possible. I do not know how many days the Honourable Member has had for putting down his amendment on paper."

The Hon'ble YAQUB HASAN SAHIB Bahadur :—" If not the whole proviso, at least proviso (b) may be deleted."

His Excellency the PRESIDENT :—" The Honourable Gentleman must take it from me that we have already dealt with clause (b) the amendment to it on the paper."

The Hon'ble YAQUB HASAN SAHIB Bahadur :—" The question whether (b) should be omitted or amended."

His Excellency the PRESIDENT :—" No, we are going to take a vote whether the clause should stand part of the Bill or not. That is after our refusing to amend the amendment."

The first portion of the amendment and not proviso was put and lost.

His Excellency the PRESIDENT :—" The honourable gentleman can only now vote against the whole clause."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR :—" The proviso goes. I withdraw it."

Clause 85 was allowed to stand part of the Bill.

Clause 86.

Clause 86 was allowed to stand part of the Bill.

Clause 87.

Clause 87 was allowed to stand part of the Bill.

Clause 88.

The Hon'ble Mr. A. S. KRISHNA RAO :—" I do not propose to move my amendment."

The amendment which was not moved was as follows :—

Substitute 'thirty' *for* 'thirty-three'.

Clause 88 was allowed to stand part of the Bill.

Clause 89.

Clause 89 was allowed to stand part of the Bill.

(Mr. Yaqub Hasan; Mr. Ranga Acharlar; Mr. Rajagopala Acharlyar; the President; Mr. Venkatapati Raju.)

Clause 90

The Hon'ble YAQUB HASAN SAHIB Bahadur:—"I move amendment No 47—

Substitute 'two hundred and fifty' *for* 'five hundred'.

"Clause 90 is this 'Subject to the provisions of sections 85, 86, 87 and 89, appointments to the Corporation establishment shall be made—

(*a*) by the Council if the maximum monthly salary of the office exceeds five hundred rupees;

(*b*) by the Commissioner in other cases.

"I propose to make it Rs. 250. The effect of my amendment will be that the Commissioner can make all appointments of officers drawing salaries up to Rs 250 and the Council will make all appointments above that salary This amendment does not require many words to commend it to Your Excellency's Government."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"My amendment to this clause is this:

"43. *Insert* the following as sub-clause (*b*):—

'by the Standing Committee, if the maximum monthly salary of the officer exceeds Rs. 250 but does not exceed Rs. 500.'

Alter the existing sub-clause (*b*) to (*c*).

"There I propose to give power to the Standing Committee to make appointments between Rs. 250 and 500. Under section 90 no power is given to the Standing Committee to make appointments at all. All appointments are to be made by the Commissioner or the Council and the Standing Committee has no voice in making any appointment. I think they are the people who do most of the work and I therefore propose that all appointments above Rs 250 and below Rs. 500 should be made by the Standing Committee. I think it will be a workable plan. It will give power to all the authorities to appoint officers."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"I have already told the Council on a previous occasion that at present under the existing law the Council has no power of appointment in regard to the Health Officer, Revenue Officer and Engineer and that we are now giving these powers. I will now add that under the existing section 58 (1). 'The President may appoint permanently or temporarily such subordinate officers and servants as the Corporation, subject to the control of the local Government, consider necessary for the purposes of this Act.' There is no money limit. At present the patronage runs thus As regards the President, the Revenue Officer, the Health Officer and the Engineer, the Government appoint them and the whole of the other staff is appointed by the President. Under section 58 the President can appoint officers on salaries up to Rs. 1,000. Under the new law the Government appoint the Commissioner and the Corporation appoints the chief heads, and all other appointments are vested in the Commissioner who is the chief executive officer I think it is a very fair distribution, and I think it is very wise on the part of the Select Committee not to have given any power of appointment to the Standing Committee and to restrict their activities to other matters and leave the minor appointments to the executive head. I therefore oppose the amendment."

His Excellency the PRESIDENT:—"This is a small matter; I shall put it to the Council."

The Hon'ble Mr. B. VENKATAPATI RAJU:—"This is an important resolution, Your Excellency, and therefore I want to say a few words."

His Excellency the PRESIDENT:—"Yes."

The Hon'ble Mr. B. VENKATAPATI RAJU:—"Though the question of appointment looks small, it is an important provision in the Bill. We are embarking on this Bill because the Government of India said that there should be less of outside control in the matter of local self-government Now in the matter of contracts our powers are restricted; in the matter of appointments also there is practically outside control with reference to three officers whose appointment must be confirmed by the Government. With regard to the rest it has to be done by the Commissioner appointed by the Government. Therefore, practically all the officers are under the thumb of the Government That is not what we want in local self-government Even in this matter the Government may give up their machine theory and accept the amendment."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I withdraw my amendment in favour of the Hon'ble Mr. Yaqub Hasan's amendment I do not want to introduce complications by introducing the Standing Committee."

With the permission of His Excellency the President, the Hon'ble Mr. Ranga Acharlyar withdrew his amendment.

The Hon'ble Mr. Yaqub Hasan's amendment was put and lost.

Clause 90 was allowed to stand part of the Bill.

Clause 91.

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I beg to move amendment No. 49 which runs thus: In clause 91 (3), after the words 'at the instance of' *insert* the words 'the President.'

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"Section 91 deals with the schedule of appointments. It says:

'(1) The commissioner shall from time to time lay before the standing committee a schedule setting forth the designations and grades of the officers and servants who should in his opinion constitute the corporation establishment and embodying his proposals with regard to the salaries, fees and allowances payable to them.

'(2) The standing committee may either approve or amend such schedule as it thinks fit and shall lay it before the council with its remarks, if any.

'(3) The council shall sanction such schedule with or without modifications as it thinks fit and may from time to time amend it at the instance of the commissioner and the standing committee.'

"I think it is an omission to leave the president out of account and therefore I say it should be at the instance of the president, the commissioner and the standing committee. I think it will be fitting with the responsible position that is allowed to the president under the new Act that he should also have the power to introduce variations in the schedule of appointments, because he will be in touch with it. He will be an ex officio member of the standing committee and he will come to know the details and if the council can vary the schedule at the instance of the commissioner and the standing committee, why should it not be also at the instance of the president? I therefore move this amendment."

The Hon'ble the ADVOCATE-GENERAL:—"Your Excellency, this is a matter of establishment. The president has nothing to do with the establishment. He is on every standing committee as an ex officio member. Power is given to the standing committee to move the council to amend the schedule. The president has no control over the establishment, and it would seem unnecessary to put in this needless thing."

His Excellency the PRESIDENT:—"Does the Honourable Gentleman press the amendment?"

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"Yes."

The amendment was put and lost.

The Hon'ble Mr. K. RAMA AYYANGAR:—"I beg to move amendment 60 which is this:—

'In clause 91 (3), *add* at the end "or on the requisition of not less than two commissioners.'

"This is a matter which I only want to be brought to the notice of the Government. My point is that if the standing committee of four persons reject a resolution there is an end of the matter. In that case unless they report, the council cannot consider the matter under the section. If the president also were allowed a voice in the matter as suggested in the Hon'ble Mr. Ranga Achariyar's amendment I could have put off my amendment. I want that the council also may move in the matter. Suppose four persons in the standing committee reject the necessity for an appointment; the council may move it if ten members make a requisition. That will enable the council to consider the question of this additional establishment. I think it is only necessary that we should have this when we frame a scheme for the advancement of local self-government."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"I confess I have listened carefully to the Honourable Member, but I do not quite understand what it is that he wants to secure. Clause 91 (3) as it stands is as follows: 'The council shall sanction such schedule with or without modifications as it thinks fit and may from time to time amend it at the instance of the commissioner and the standing committee.' The commissioner is the executive head and the standing committee is one of the committees of the council. The Honourable Member is introducing a third element, what he calls ten councillors. I venture to think there is no case for adding to the number of authorities which we already have. This last addition I would deprecate. I therefore oppose the proposal."

The Hon'ble Mr. K. RAMA AYYANGAR:—"I would only explain."

His Excellency the PRESIDENT:—"Oh no. The Honourable Member has understood what has been said."

The Hon'ble Mr. K. RAMA AYYANGAR:—"He appeared as if he did not understand it. The standing committee may reject a proposal if four vote against the appointment. If four out of seven can reject it, I want liberty to be given for the members of the council to move it. If the standing committee recommends, the council considers, and if the commissioner recommends the council considers. I want when there is a difference in the standing committee ten councillors may move the Council."

The amendment was put and lost.

Clause 91 was allowed to stand part of the Bill.

Clause 92.

Clause 92 was allowed to stand part of the Bill.

Clause 93.

Clause 93 was allowed to stand part of the Bill.

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Clause 94.

Clause 94 was allowed to stand part of the Bill.

Clause 95.

Clause 95 was allowed to stand part of the Bill.

Clause 96.

The Hon'ble Mr. A. S. KRISHNA RAO:—"I have the honour to move amendment No. 51:—

'In clause 96 (1) proviso *substitute* "fifty rupees" *for* "one hundred rupees," and *omit* the following words at the end of the proviso:—

"for a period of more than three months."

"Clause 96 (1) as amended by the Select Committee runs as follows: 'any officer or servant other than an officer appointed under section 85, section 86 or sub-section (3) of section 87 may be fined, reduced, suspended, removed or dismissed by the authority competent to appoint him; and the order of such authority shall be final; provided that any officer or servant in receipt of a salary of not less than Rs. 100 may appeal to the standing committee against any order of the commissioner removing or dismissing him or suspending him for a period of more than three months'. If the amendment suggested by me is accepted, the effect will be that in the appeal provided against suspension the restriction as to the period being over three months will be omitted and that officers on Rs. 50 and upwards will have the right of appeal. I quite realize that in the Select Committee an attempt was made to improve the provision contained in the Bill of 1918; and the original limit of Rs 200 and some other provisions were modified. I will now read to the Council the provisions in the existing Municipal Act. Though in the Select Committee some improvement was effected in that direction, it is a matter for consideration whether it is necessary to create more limitations than you find in the old Act when we are trying the experiment of a new commissioner. Section 59 (1) of the existing Act says that 'any municipal servant in receipt of a salary of not less than Rs. 50 per mensem may appeal to the standing committee against an order of dismissal by the president, and any such servant in receipt of a salary of not less than Rs. 200 per mensem may further appeal from the order of the standing committee to the corporation.' It provides an appeal against orders of dismissal in the case of servants drawing above Rs. 50 and a second appeal in the case of officers drawing not less than Rs. 200. I am not suggesting a second appeal. I am suggesting that we may put the limit at Rs. 50, because we are trying a new experiment of the commissioner. If after working it for some time it is found that the limit should be increased, there will be time enough to increase it. But for the time being, I would suggest that the existing limit of Rs. 50 need not be increased. An appeal has been provided to the standing committee. Human nature being what it is, if only a man makes up his mind to suspend a man, he may suspend him for two months and fifteen days so as to make it impossible for him to appeal. If you once provide a right of appeal, but put any such limitation there will be that danger. I think it is better that you do not provide such limitation."

The Hon'ble Mr. B. V. NARASIMHA AYYAR seconded the amendment.

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"Your Excellency, I have very little to say about this except that this provision as to the right of appeal has been put in after very careful consideration, and I see no reason to modify it as proposed by the Honourable Member, and therefore I oppose the amendment."

The amendment was put and lost.

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I do not move amendment No. 52. It falls with the previous motion.

The amendment ran thus:—

"In clause 96 (2) *after* the words 'the council' *insert* 'or the standing committee as the case may be' and *substitute* the word 'either' *for* the word 'that' before the word 'authority.'

"And in the proviso after the word 'council' *insert* the words 'or the standing committee as the case may be'."

Clause 96 was allowed to stand part of the Bill.

Clause 97.

Clause 97 was allowed to stand part of the Bill.

Clause 98.

The Hon'ble the ADVOCATE-GENERAL:—"I beg to move amendment No. 52-A which is as follows:—

'In sub-clause (*f*) *omit* the words "and firewood."'

"In the Bill as introduced there was no tax on timber or firewood. Under the existing law a licence fee can be levied on timber and firewood brought into the city. The Select Committee has restored power to the corporation to levy a licence duty in the shape of a tax on timber and

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firewood. Since the report of the Select Committee was made, I am instructed to state that the Government have come to the decision that while the tax on timber may stand, the tax on firewood must be omitted as it will fall very hardly on the poorer members of the community and it is necessary as far as possible to facilitate the price of firewood being controlled. The rates in the market should not be made higher by a tax on firewood. Firewood contractors may take advantage of it. It is with that view that this amendment is brought forward—for the benefit of the poorer consumers of firewood."

The Hon'ble Mr. H. G. Stokes seconded the motion.

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I oppose this amendment. Under the existing law we have power to impose a licence fee on timber and firewood and we realize about Rs. 50,000 per annum from firewood. After notice was given of this amendment the corporation considered it at the last meeting and they considered this aspect of the question about this alleged benefit to the poorer classes. It is really no benefit at all. It is so trifling indeed. I do not think the price of firewood has anything whatever to do with this small licence fee which the corporation levies on firewood brought into the city. We are not going to benefit the poorer classes, but we are going to benefit the merchants. I think it is a false policy to suggest that the poorer classes are going to benefit by the abolition of the licence fee. The only person whom you are going to benefit is the profiteering man who wants to put up the price. I submit this is an ill-advised amendment. Nobody has complained about the existing law. I use the argument often repeated in this chamber that nobody has complained of the duty and said that they were groaning under the licence fee. May I use that argument in support of the position taken by the corporation? As it is, our resources are very limited. We should like to introduce other duties on goods brought into the city. In fact, the Hon'ble Mr. Rama Ayyangar—I am sorry he is not here—has given notice of amendment No. 70 which necessitates also the introduction of the words 'coal' and 'charcoal.' I do not know why my Honourable Friend has not thought fit to introduce those words here. We are only keeping up a thing which has been working without any complaint for a long time. I do not see why the Government have thought fit to omit the word 'firewood.' It is with considerable difficulty in the Select Committee that we got it restored. Now you go back on it and say it is for the benefit of the poorer classes. That is an argument put forward here. We do think the poorer classes are not going to be benefited."

The Hon'ble Sir GORDON FRASER:—"I also oppose the amendment. Under clause 129 the rate is fixed. It is provided that the rate shall not exceed six annas per ton. That cannot possibly affect the selling price to the small poorer consumer and the amount of revenue we are now enjoying from this source is quite sufficient to make the corporation loath to give up this form of taxation."

The amendment was put and agreed to.

His Excellency the PRESIDENT:—"We shall take a poll."

A poll was taken with the result that 15 voted *for* and 15 *against* the amendment.

The following was the division:—

For	*Against*
The Hon'ble Sir Alexander Cardew.	The Hon'ble Mr. V. K. Ramanuja Achariyar.
" Mr. L. Davidson.	" Mr. T. Richmond.
" Mr. C. G. Todhunter.	" Dr. T. M. Nayar.
" Mr. R. Ramachandra Rao.	" Mr. K. R. Suryanarayanamurti Nayudu.
" Mr. M. Young.	" Mr. S. Venkatapati Raju.
" Mr. L. E. Buckley.	" the Rev. G. Pittendrigh.
" Mr. Asir-ud-din Sahib.	" Mr. T. Ranga Achariyar.
" Mr. M. Ramachandra Rao.	" Yaqub Hasan Sahib.
" Mr. P. Siva Rao.	" Mr. K. Chidambaranatha Mudaliyar.
" Mr. B. V. Narasimha Ayyar.	" Mr. A. Suryanarayana Rao.
" Mr. R. Littlehailes.	" Mr. A. S. Krishna Rao.
" Mr. J. C. Molony.	" Sir Francis Spring.
" Mr. W. Hutton.	" Sir Gordon Fraser.
" Mr. W. J. J. Bowley.	" Mr. J. H. Thonger.
" Mr. A. Y. G. Campbell.	" the Most Rev. Archbishop Aiden.
" Mr. P. Rajagopala Achariyar.	
" the Advocate-General.	
" Mr. H. G. Stokes.	

His Excellency the PRESIDENT:—"I may point out that the next amendment is an entire encroachment upon the revenue of the Government of India and it will require the special sanction of the Government of India. Therefore it is a question whether it is worth the while of my Honourable Friend to move it."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I hope to get the sanction."

His Excellency the PRESIDENT:—"You are a sanguine man."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR :—" My amendment is this—*Insert* as sub-clause (*h*) after sub-clause (*g*) the words ' a duty not exceeding half a per cent on the value of all goods brought within the city by sea ' and *alter* sub-clause (*h*) into (*i*).

"This is a very old prerogative which the corporation had enjoyed long ago. Under Act IX of 1857 which was really the first consolidating Act so far as the Madras Corporation is concerned, sections 63 to 67 enabled the Corporation of Madras to levy a duty on goods brought into the city by sea at the rate of four annas per ton. That Act was in operation till the Act of 1871 was passed and this power was afterwards taken away. It is eminently desirable that we should have some additional sources of taxation. We are giving new responsibilities to the corporation, and, as it is, the health of the city is in a very poor condition, a deplorable condition indeed, and it will require lakhs and lakhs of rupees before we can improve the condition of Madras. By carrying the previous amendment we have deprived the corporation of an existing source of revenue. Our revenue, as I have already stated in the corporation, is not equal to the expenditure which we are likely to incur in the near future—the legitimate necessary expenditure which we are likely to incur in the near future. This duty has this advantage in that it will not be felt by any one. It is such a trifling sum ' not exceeding half a per cent on the value of all goods brought within the city by sea.' I believe I may be corrected, but so far as the figures show, I believe the value of goods imported by sea is about Rs. 1,400 lakhs every year. That is what I remember. If that is so, it will give us a substantial sum and it will fall upon the importing merchants and spread from the importing merchants to the retail traders and from the traders to the consumers. Nobody will feel it because it is such a small addition. On the other hand, it will give such a substantial addition to our revenue. I expect we would realise six or seven lakhs. Having regard to our resources which are crippled indeed, this will be a very welcome addition. I submit that the Corporation has been recommending it for some time and if I am not mistaken the Trades Association supported the proposal and the Chamber of Commerce also supported it; but I am not sure. The Hon'ble Sir Gordon Fraser shakes his head, but I believe the Trades Association did support it and the Corporation has been insisting on it.

"Your Excellency, in this I make a strong appeal to Your Excellency's Government to treat the amendment which we have brought forward to this taxation section in a different spirit from the way in which you have been dealing with our other amendments. In fact, I was about to give up in despair any attempt on our part to introduce any improvements in the City Bill having regard to the way in which suggestions made by non-official Members are received by the official Member and, also on account of the official mandate, by all the other official members who vote against us. We are powerless to carry any amendments here, and unless the Government come to our rescue, matters will stand still. The Honourable Member in charge of the Bill is the Honourable Member in charge of the affairs of the corporation, and he knows perfectly well what our resources are and what our expenditure is. He knows also the insistent appeals which the corporation has been sending to him from time to time for financial aid. I hope to see a day when the corporation may stand on its own legs without looking to the Government for subventions and grants, which is not reasonable for a premier corporation like the Madras Corporation. It should be able to stand on its own legs. I can understand a poor municipality in a remote district having to depend upon subventions from the Government. I am sorry representing the premier corporation in the Presidency having to plead for financial assistance. I therefore ask for the corporation being placed on sound financial legs. Unless such assistance is given, it is not likely to stand on its own legs. Your Excellency and your successors will be pestered by the corporation in the years to come for grants. This is a growing asset; I am sure that the commerce of Madras must improve tremendously and this will be a growing item of revenue. The small tax I proposed in my amendment will be unperceived by anybody; it will not be felt by the poor or the rich. It has all the advantages. The only objection is that it trenches upon the Government of India's resources. I ask Your Excellency's Government to put in a strong plea with the Government of India, and I am sure an appeal from Your Excellency's Government supported by the vote of this Council will carry weight with the Government of India and perhaps make them see their way to grant this request to have this duty imposed. I therefore strongly recommend this amendment for your acceptance, subject to that sanction, which I hope to get because the whole Bill will go before them, and if Your Excellency's Government will accept it and appeal to the Government of India to give that necessary sanction, it will be given."

The Hon'ble YAQUB HASAN SAHIB Bahadur :—"I beg to second this proposition. One of the arguments that might be urged against it was that a large part of the goods imported into the City of Madras goes out of Madras into the interior of the country and this imposition on that part of the goods which goes away from the City of Madras will not be justified. My submission is that if such goods are imported by any merchants up-country they will only pass through the City of Madras, and will be carried away by rail and so will not be subject to this charge. Still there will be some goods which will be taken delivery of by merchants which will be stored here and sold to up country merchants afterwards and carried away outside the city. If such goods are bought wholesale and carried away in unbroken packages, some refund may be made on such goods. Some device could very easily be made for it. Even if that device is not made, and this tax is not refunded on the goods that are received in the city and afterwards exported out

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of the city, the hardship will not be felt because it is only half a per cent of the value of goods. That will be the contribution by the population of the Presidency of Madras to this municipality which is the capital town of the Presidency, and I should say that contribution will be very cheerfully paid by the population when it is felt that it is so very little that it will not affect the prices of the goods sold in the market. It will be practically borne by the merchants and not by the consumers.

"The Hon'ble Mr. Ranga Acharyar has made a strong appeal to Your Excellency to support this amendment because we do want money and it must come from some source or other, and if some such source of income is denied to us, it will not improve our financial condition and we will not be able to carry out the undertaking which this Bill imposes on us. It is not an encroachment upon the Government of India's resources. The Government of India get their duty. This is an additional thing. We are not asking the Government of India to give away a portion of the amount they are collecting. This is an additional amount which we want to secure with the assistance and approval of the Government of India. If Your Excellency should allow this to be carried in this Council and then support it by a personal appeal, it will have very great weight with the Government of India. Out of 130 amendments every one is being defeated; but this at least be carried. In this instance we are not shirking our duty. On the other hand we are adding to our income and not reducing the expenditure in any way. We are trying to make the work of the corporation more efficient. We appeal to Your Excellency's Government to give us this source of income."

The Hon'ble Sir FRANCIS SPRING :—"Your Excellency, I see many difficulties in practically carrying out this proposal to charge half a per cent on the value of all goods brought into the city by sea. That excludes exports, no doubt, it concerns only imports. Technically, all imports are brought into the city by sea because the port is within the city area. Therefore, it will be necessary to have some machinery whereby rebates shall be given to all goods which pass into the city but pass out again, as the Honourable Member has said, in unbroken packages."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR :—"We are now giving rebate in the case of timber."

The Hon'ble Sir FRANCIS SPRING :—"It will be more difficult to do it in the case of many kinds of merchandise. First of all I would like to say what is the amount they are likely to get from this proposal. The value of the whole import trade is roughly Rs. 21 crores a year and half a per cent of that would be Rs. 10½ lakhs. They do not propose to levy the half per cent on the whole of the imports but only on part, and that would bring about 7½ or 8 lakhs, a very substantial sum. The only machinery that can correctly collect it, without harassing the importer, is the Port Trust. We can do that quite easily, but we cannot do the rebate part of it. The tax itself may have much to recommend it; but I would like to point out one or two facts which the Honourable Member's proposal has not noticed. Later on they are proposing to tax the Port Trust. I shall have a later opportunity of speaking about that. But for the moment I will not speak about that, except to say that the Port Trust has no means of livelihood, has indeed no source of revenue, except the goods which pass through its hands. What is proposed is half a per cent on goods, and there will be separately again such dues as the Port Trust may find it necessary to levy in order to recoup itself for the taxation which it will be obliged to pay. That will be perhaps another lakh. So it is not merely half a per cent but a little more. I do not think I need say anything more than that; it is not half per cent; it would be more than half a per cent."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR :—"May I point out in answer to the Hon'ble Sir Francis Spring that if this is carried this may be provided for by my amendment No. 71?"

The Hon'ble Sir GORDON FRASER :—"Your Excellency, I oppose this amendment, which I am afraid must only be classified as unbusinesslike. The Hon'ble Mr. Ranga Acharyar referred to the old tax of As. 4 per ton. As against that old tax of As. 4 per ton, he now suggests half per cent. Our largest imports are in cotton piece-goods and yarns. Four annas per ton on these goods is roughly equal to about one hundredth per cent, so you see that the Hon'ble Mr. Ranga Acharyar suggests one-half per cent now, as against one hundredth per cent, the latter being the old tax he refers to. So that the two cases cannot in any way be compared. Then again the Hon'ble Mr. Ranga Acharyar points out that this tax would not be felt by anybody, but I am sorry to say that it will be a very heavy tax on trade. There is a certain limit beyond which the tax on imports into Madras cannot go. The imports will come into competition with goods coming from Bombay, and taking yarn and piece-goods again, if you work out the rate of tax, it works out to a sum of Rs. 10 per ton. It means that for all practical purposes the importation of such goods through Madras would cease; it would be impossible to import goods into Madras in competition with Bombay. It might be arranged that when goods leave the city and are re-exported out of the city a refund may be paid. I have not considered that point, but so far as this proposal to levy a tax on imports is concerned, I strongly oppose the proposal."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR :—"I would ask the indulgence of the Council to permit me to deal with this question at some length, because the idea underlying the Honourable Member's proposal is so plausible and it looks as if he has struck some remedy which will end all our troubles; and I fear unless it is brought home to the Council, as

I hope to do, that it is utterly impracticable, there would be an uneasy feeling that we have neglected a very profitable source of revenue which would have relieved the Government from the obligation of paying subsidies to relieve the finances of the corporation. Your Excellency has already pointed out that this would require the special sanction of the Government of India, and I would add to that that the special sanction of the Government of India will not in any case be given, because the Government of India have already told us in another connexion that, while they know that this tax which is really octroi does exist in some places, they will not allow this thing to be extended. They say they will allow no extension of the system That is why we put in the timber duty, because it is already there and there is nothing new. But this new proposal will extend to all things coming by sea, and the Government of India will say, as they are entitled to say, that we are trespassing on their customs revenue and they would not allow a provincial legislature to interfere with that revenue by imposing a duty which is really an octroi on goods coming by sea.

"Let me now proceed to explain why we are unable to make that strong recommendation for this duty which the Hon'ble Mr. Ranga Achariyar has appealed to us to do The Hon'ble Mr. Ranga Achariyar's proposal is a duty 'not exceeding half a per cent on the value of all the goods brought into the city by sea.' It really means it will handicap imports by sea into Madras as against imports by sea into any other town. Suppose a man brings the goods by sea to Cuddalore and it is brought into Chingleput or Villupuram, he would not have to pay the half a per cent duty. If he brings them here, he will have to pay half a per cent. How the half a per cent duty will work I am not in a position at present to say, but I would be surprised very much if it does not work hardship to the profits of the importing merchants which are often such that they will seriously consider whether with this half a per cent duty it would be worth while to import or not. Why it is proposed to impose a duty on goods coming by sea and not on those coming by land I have not been able to understand, unless it be that the Honourable Member now finds that a great deal of the goods come in by sea and therefore says 'let us deal with them'. I would also point out there will be a large volume of refunds. The idea being that only those things that are consumed in Madras City will be taxed, equity will require rebate on all those goods which simply go through the city. That will require an elaborate set of rules.

"There is one main consideration which influenced the Government in setting our face against this new departure. What does it lead to? The Honourable Member says in regard to Madras City it has reached the maximum taxation and the people are unable to pay any more. 'We have got to do a lot of work. Let us impose half a per cent' Once you admit the principle of taxing goods coming into the city for municipal purposes—I do not say it does not exist elsewhere, but I say it does not exist here—there is really no reason why it should stop at half a per cent. The time may come when you may say, 'raise it by another half a per cent; then we can wholly abolish the house-tax.' This is really a sliding scale and I do not know where we would end Would it stop with Madras City? The Hon'ble Mr. Ranga Achariyar proposes to relieve the rate-payers of Madras by this half a per cent duty. Similarly every other town will naturally follow. The people in Negapatam, my Honourable Friend Mr. AhmadTambi Marakkayar is not here, I am sure he will endorse this statement—the moment this is passed—would press for a similar impost in regard to Negapatam. The same is the case with other ports. We will have a number of ring fences in a number of ports and later on nothing could come free into any port and a time will come when it will be one per cent. and even more and the people would aspire to get themselves free from local taxation imagining very erroneously that they are not paying anything, not knowing that the whole thing will really fall upon them. Why do you say that the sea port of Madras should levy an octroi duty? Why do you stop at Madras? An inland town may say we must put barriers all round; we will see that nothing shall get into our town unless it pays half a per cent duty.' Once you admit this principle in regard to one city, it will extend to all other ports and to all municipalities, and you will find that an ordinary traveller would be doing nothing but being searched for octroi, and it will be an unpleasant experience When I passed along the Mediterranean Coast, I passed a number of places which had octroi, and in six places I was searched for a thing which I never carried, but they would not believe me when I told them I never carried tobacco."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"Local areas?"

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"Those places had adopted the suggestion of the Hon'ble Mr. Ranga Achariyar and carried it to its logical conclusion. As a matter of fact I had to come back and the same people again searched me in the six places. I told them that I never carried tobacco, but they said they must search."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR *(interrupting)*:—"Does the Honourable Member think that all this lurid picture arises out of my proposal?"

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"All this lurid picture arises out of your seemingly modest proposal. This amendment, which appears so plausible and likely to end all our troubles and from which you are going to realize all sorts of benefit, please remember, will end in your getting nothing. After everything is said and done the burden of local taxation must fall on the local people. You can never work miracles.

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"I object to the Hon'ble Mr. Ranga Acheriyar's proposal because it involves a reference to the Government of India which in view of the orders already issued they are not likely to sanction; secondly because it will handicap the sea-port trade of Madras; thirdly we are unable to accede to it, because it would lead to disastrous results all over the Presidency and we are unable to make a recommendation to the Government of India on this behalf."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"I wish to explain in a very few words why I would vote for octroi. Those who advocate the cause of local self-government are told that they are not willing to tax themselves and that they propose 'not to tax the rich but tax the poor.' I think the present proposal is free from these defects. The desire of these city people to tax themselves is a laudable desire. If the Government should reject that, it is open to us to point out on later occasions when the Government complain that people are not willing to tax themselves that we offered on this occasion to tax ourselves and the Government would not accept it."

The Hon'ble Dr. T. M. NAYAR:—"My Lord, I do not for a moment say that octroi is an ideal tax for municipal purposes. The graphic manner in which the Hon'ble Mr. Rajagopala Acheriyar depicted the inconvenience of octroi and the Government of India's horror for octroi reminded me of the fact that the Government of India were themselves maintaining an octroi duty especially in the Punjab frontier where 98 per cent of the municipal revenues were derived from octroi. If they have such horror, I fail to see why they tolerate that system there. They could have easily replaced that by a reasonable system of taxation of property. If there is no objection on principle to octroi, it is merely a question of convenience; wherever you can have recourse to octroi in order to replenish your municipal treasury you can do so. That is the manner in which I would approach this question, purely as a question of convenience. I do not say for one moment that it is an ideal method of taxation. If it is at all convenient and if you can properly carry it out if imposed, I would support."

The Hon'ble Mr. P. SIVARAO:—"I strongly support the amendment moved by the Hon'ble Mr. Ranga Acheriyar. There is an impression that the Government of India have expressed themselves strongly against the imposition of octroi. I may throw some light on this matter by referring Honourable Members of this Council to the Government of India resolution dated 10th August 1915. In paragraph 13 they deal with this mode of taxation, I am not quoting the whole paragraph but only one or two passages. They say 'the octroi system in the existing circumstances of the country has certain obvious advantages. As a tax octroi is productive and grows with the prosperity of the town. . . . On the recommendation of a strong representative committee and the Local Government, the Government of India have sanctioned an experiment in the United Provinces which involves '(*a*) the substitution of direct taxation for octroi in the smaller towns, and (*b*) the application to a large number of other towns in which conditions are suitable of the system of a terminal tax or light transit dues on imports or exports, subject to no refund.' They wind up by saying 'while adhering to the principle that municipal taxation should not operate, so far as can be avoided, as a transit duty on through trade, the Government of India are prepared to concede that a light terminal tax with no refunds may in practice prove less burdensome to through trade than the octroi system as hitherto administered, provided that the following conditions are observed.' Some conditions are then prescribed. They sanctioned a scheme in the United Provinces and they also observe that they are about to negotiate with the railway company. They thought that the railway-borne goods should be taxed. They were about to negotiate with the railway company; and they have also said that the Government of Bombay have resorted to the temporary levy of octroi. By whatever name you may call this, light terminal tax or imports or some other name, what the Hon'ble Mr Ranga Acheriyar proposes to levy is tantamount to a transit duty on imports and he proposes refunds."

His Excellency the PRESIDENT:—"I will now put the amendment to the Council."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"The matter is too important for me to let it go without a reply. We are all accustomed to the Honourable Member's way of dealing with the subjects when he makes up his mind to oppose it; he does so adducing all the arguments good, bad and indifferent. In this case the arguments are bad and indifferent.

"As regards the objection of the Government of India let the odium of refusing it be theirs. Let us not confuse ourselves with what the Government of India would do. I am sure that the Government of India having regard to the particular conditions and practical politics will endorse the view which the Local Government may take.

"I may also point out that it has been a well recognised source of revenue of local bodies. In the United Provinces nearly sixty per cent of their revenue comes from octroi, and in Bombay nearly that percentage comes from octroi. That is why the people there are able to carry on improvements which the city so much requires. Here I may mention that we are hampered in our attempt to better the city. We have only one source of revenue, i.e., the property tax. How much burden can you inflict on property? If you look only to one source of revenue, if you go to the rate-payer and say we give you twenty per cent tax and to-morrow thirty per cent, what interest will he have in the improvement of the city if it is to be at his

cost to pay? He will say 'stop all municipal advance'; he will be quite content with Madras as it is or as it was thirty years ago, instead of piling up the burden on the house-owners. We will see the danger thirty years hence, we will be in a bad plight then and we will be sorry that we did not give this source of revenue. The rate-payers of that day will feel helpless. That is the ground on which I ask Your Excellency's Government to take a more sober view of the financial situation of the corporation and not merely advance arguments for arguments' sake.

"Now it is said it handicaps Madras trade. How does it handicap it? It depends upon the value of the goods brought. The Hon'ble Sir Gordon Fraser referred to cotton goods which are very valuable and he said that the duty may come up to Rs. 10 per ton, even then it will not come to much. I do not see how Madras people will prefer other ports to Madras. The duty in Bombay and other places may be higher. I do not know exactly how it is, but I understand that the charge by rail from Bombay to Madras will be greater than this duty which will be imposed if the goods came by sea to Madras. If the person taxed takes it to Bombay and thence sends it to Madras, he will have to pay more than what he could have to pay if it came to Madras by sea. Even by paying half a per cent, he will be saving Rs. 10 per ton, even in the case of cotton goods. Therefore I do not think it will be a real handicap.

"Then as regards the question of rebate, the Honourable Member in charge pictured what establishment will be required. The Corporation have not felt any difficulty in giving a rebate on timber brought into the city. They have not required a costly establishment. Nobody has complained that the Corporation has been loose or lax in granting rebate. This is a matter which may be easily provided for. Rebate will only be given in the case of goods with unbroken packages which go in bulk. Then only there will be rebate. There is no difficulty in giving rebate.

"Let us not draw a lurid picture about other places and other matters. The Honourable Member said that every other town may demand it. What is the harm if they do? Every town in the United Provinces has got it and every town in Bombay has got it. Here they have not asked for it yet and when they ask for it let us deal with it. Every other town may be finds of funds. It will depend upon local circumstances. I do not think it is right to adduce that argument. The Honourable Member has asked why any inland town should not have an octroi duty. If it is necessary to finance the local body, why should it not have it? It is prevalent everywhere. I am indebted to the Honourable Member for the information which he has given to this Council from his wide experience, his wide travel. That shows how wise those people are and how unwise we are in not imposing a duty on these goods. To this country the idea is, there is the land and the house; tax them, everything else no. It trenches upon other people's properties. This is an easy thing; and let us have it. We are unable to resist it; we are such a helpless lot. Tax the house and tax the land. That is the chief burden in this country, whereas there is an easy and indirect source of taxation which nobody will feel, and when I suggest it, the Honourable Member in charge chooses to oppose it. I therefore strongly urge this amendment on this Council."

The amendment was put and lost.

The Hon'ble Rao Bahadur T. Ranga Achariyar demanded a poll which was taken with the result that 21 voted *for* and 21 *against* the amendment.

The following was the division:—

For	*Against*
The Hon'ble Mr. P. Siva Rao.	The Hon'ble Sir Alexander Cardew.
" Mr. K. Rama Ayyangar.	" Mr. L. Davidson.
" Dr. T. M. Nayar.	" Mr C. G. Todhunter.
" Mr. B. Venkatapati Raju.	" Mr. A. Y. G. Campbell.
" the Raja of Pithapuram.	" Mr. R. Ramachandra Rao.
" Mr. A. Subbarayalu Reddiyar.	" Mr. M. Young.
" Mr. T. Ranga Achariyar.	" Mr. L. E. Buckley.
" Mr. A. Suryanarayana Rao.	" Mr. Aziz-ud-din Sahib.
" Mr. A. S. Krishna Rao.	" Mr Marjoribanks.
" Mr. B. V. Narasimha Ayyar.	" Mr. V. K. Ramanuja Achariyar.
" the Most Reverend John Acton	" Mr. K. R. Suryanarayanamurti Nayudu.
	" Sir Francis Spring.
	" Mr. R. Littlehailes.
	" Sir Fairlie Barber.
	" Sir Gordon Fraser.
	" Mr. J. C. Molony.
	" Mr. W. Hutton.
	" Mr. W. J. J. Howley.
	" the Advocate-General.
	" Mr. P. Rajagopala Achariyar.
	" Mr. H. G. Stokes.

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The Hon'ble Rao Bahadur T. RANGA ACHARIYAR :—" May I ask whether the Hon'ble Mr. Maloney is not entitled to vote according to his views? "

His Excellency the PRESIDENT :—" The Honourable Gentleman has no reason to raise that question."

His Excellency the PRESIDENT :—" Does the Honourable Gentleman move the next amendment? "

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR :—" It will take some time."

His Excellency the PRESIDENT :—" We will take it up at 11 o'clock to-morrow, and the Insect Pests Bill will be taken on the next day I say this just to release those members who are interested in it."

The Council then adjourned till 11 a.m. on Wednesday, the 12th February 1919.

H. G. STOKES,
Acting Secretary to Government, L. & M. (Legislative) Dept.

Proceedings of an Adjourned Meeting of the Council of the Governor of Fort St. George assembled for the purpose of making Laws and Regulations under the provisions of the Act of Parliament, 5 & 6 Geo. V, Ch. 61.

The Council re-assembled at the Council Chamber, Fort St. George, at 11 a.m. on Wednesday, the 12th day of February 1916.

PRESENT:

His Excellency the Right Hon'ble JOHN, *Baron* PENTLAND of Lyth, P.C., G.C.S.I., G.C.I.E., Governor of Madras—*Presiding.*

The Hon'ble Sir ALEXANDER CARDEW, K.C.S.I.

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR Avargal, C.I.E.

The Hon'ble Mr. L. DAVIDSON, C.S.I.

The Hon'ble MUHAMMAD AZIZ-UD-DIN HUSAIN SAHIB Bahadur, Khan Bahadur, C.I.E., I.S.O., B.S.E.

The Hon'ble Mr. L. E. BOCCELEY, C.S.I.

The Hon'ble Mr. A. Y. G. CAMPBELL, C.I.E.

The Hon'ble Mr. W. J. J. HOWLEY.

The Hon'ble Mr. W. HUTTON.

The Hon'ble Mr. R. LEITCHAILDS.

The Hon'ble Mr. N. E. MARJORIBANKS.

The Hon'ble Mr. J. C. MOLONY.

The Hon'ble Diwan Bahadur R. RAMACHANDRA RAO Avargal.

The Hon'ble Mr. S. SRINIVASA AYYANGAR (*Advocate-General*).

The Hon'ble Mr. H. G. STOKES, C.I.E.

The Hon'ble Mr. C. G. TODHUNTER.

The Hon'ble Mr. M. YOUNG.

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR Avargal.

The Hon'ble the Rev. G. PITTENDRIGH.

The Hon'ble Mr. A. SUBTANARAYANA RAO PANTULU

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO PANTULU Garu.

The Hon'ble Mr. A. S. KRISHNA RAO PANTULU.

The Hon'ble Mr. P. SIVA RAO.

The Hon'ble Diwan Bahadur A. SUBBARAYALU REDDIYAR Avargal.

The Hon'ble Mr. B. V. NARASIMHA AYYAR

The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARIYAR Avargal.

The Hon'ble Mr. K. RAMA AYYANGAR.

The Hon'ble Sri Raja Rao VENKATA KUMARA MAHIPATI SURYA RAO Bahadur, Raja of Pithapuram.

The Hon'ble Mr. B. VENKATAPATI RAJU.

The Hon'ble Mr. K. CHIDAMBARANATHA MUDALIYAR.

The Hon'ble Mr. K. KUMARAN RAMAN KAVALAPPARA MUPPIL NAYAR.

The Hon'ble YAQUB HASAN SAHIB Bahadur.

The Hon'ble Sir GORDON FRASER, *Kt.*

The Hon'ble Mr. J. H. THONGER.

The Hon'ble Sir FAIRLESS BARBER, *Kt.*

The Hon'ble the Most Rev. JOHN ARLEN, D.D.

The Hon'ble Mr. T. RICHMOND.

The Hon'ble Sir FRANCIS SPRING, K.C.I.E.

The Hon'ble Diwan Bahadur K. R. SURYANARAYANAMURTI NAYUDU Garu.

The Hon'ble Raja, RAJA SRI RAYU VENKATA KUMARA KRISHNA RANGA RAO Bahadur, of Bobbili.

The Hon'ble Dr. T. M. NAYAR.

Clause 98.

The Council re-assembled at 11 a.m. when the discussion of amendments to clause 98 of the Madras City Municipal Bill, 1918, was resumed.

His Excellency the PRESIDENT:—"We resume the discussion of clause 98. I call upon the Hon'ble Mr. Ranga Achariyar to move his amendment for adding an additional sub-clause (*f*)."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"The amendment which I have the honour to move runs as follows :—

'*Add* as clause (*f*) the following :—

"A contribution from the Local Government as compensation for tax on places used for sale of spirituous and intoxicating liquors"'

"The object of this amendment is to put on a legal footing, and on a revised footing, a source of revenue which the Corporation has been enjoying from the year 1867 onwards. By section 58 of Act IX of 1867 the Corporation was enabled to levy a duty on places used for the sale of spirituous and intoxicating liquors and that was continued. The Corporation itself was levying that amount and it was re-enacted in the consolidating Act I of 1884. Section 98, clause 10, of that Act, gave that power. In 1884-85 the revenue that was derived by the Corporation was about Rs. 16,700 from this tax levied on places used for the sale of liquors. Then Act VII of 1884 was passed, and by section 15 of that Act power was given to the Local Government to withhold sanction to the Corporation levying this duty on such places but made it incumbent upon the Government to compensate the Corporation for the loss of that revenue. Under that section the Government withheld their sanction to the levy of that duty; by G.O. No. 688 M., dated the 21st July 1884, the Government said 'we will pay you Rs. 7,452' and prevented us from levying this duty. Then again by G.O. No. 1167, Revenue, dated the 17th December 1887, the Government raised the sum to Rs. 13,607 on the basis of three years' average, that is, the three years preceding the stoppage of the levying of this duty by the Corporation. That was in December 1887. But since then this licence duty on places used for the sale of spirituous and intoxicating liquors has been growing by leaps and bounds. In 1897 the Corporation approached the Government to enhance this contribution on account of this excess collection by the Government. Whereas if the Corporation had been allowed to continue to levy this duty it would have been in receipt of more than Rs. 1 lakh. By Government Order of 11th September 1895, the Government refused that reasonable request of the Corporation. When the Act came up for revision in 1904, the power to levy this duty was not renewed in that Act. Till then it was competent to the Corporation to levy the duty; only the Government could prevent it from doing so by compensating the Corporation. Therefore when the Act of 1904 was passed, it was pointed out to the Government that it would not be proper to leave that without a legislative provision and by G.O. No. 1908 M., dated the 13th September 1905, the Government assured the Corporation that it was not their intention to take away this source of revenue and by G.O. No. 2188 M., dated the 29th October 1907, the Government passed an order to the Accountant-General, by Order No. 373, Finance, dated the 4th June 1908, passing a permanent slip to the Accountant-General to pay this sum of Rs. 13,607 for all time to come. It is under that order that the Government are now contributing to the Corporation that sum of Rs. 13,607 as compensation for this tax on places used for the sale of spirituous and intoxicating liquors. So that, this item of revenue the Corporation have been enjoying from 1867; only they have not been allowed to enjoy the full limits thereof, by means of this Government Order. They prohibited that, by this arrangement to pay to the Corporation this contribution. I notice from last year's figures from licence fees alone in the City of Madras the Government are realizing a sum of Rs. 10,30,382 out of a total abkári revenue of Rs. 30,45,413. The licence fees are derived under three heads—licence fees for the sale of distillery spirits, licence fees for sale of beer manufactured in India and licence fees for sale of foreign liquors. I notice there is another head of receipts from tax on persons using places for the sale of spirituous liquors. Even if we exclude that, these three heads for sale of spirituous and intoxicating liquors will give us nearly Rs. 8 lakhs. This levy of a licence duty on places used for the sale of spirituous and intoxicating liquors is regarded everywhere as an eminently legitimate source of revenue for local taxation purposes. It will be remembered that in 1888, when finding revenue for local taxation was undertaken by Mr Goschen and Mr. Gladstone, instead of continuing these grants-in-aid or subventions as they were called, they proposed that the central Government should collect the revenues and assign them to the local bodies, and that was how the local bodies there came to acquire the right to the licence duties as they are called, the central Government collecting them and appropriating them for purpose of local taxation. Therefore it is eminently one suited for local taxation purposes, legitimately belonging, and recognised to belong, to the local authorities and recognized also by our legislature from 1867 onwards. I therefore submit that instead of leaving it to this arrangement, namely, that the Government should continue to pay this—I do not fear that the Government notwithstanding the absence of a statutory provision will discontinue the payment of this sum—my object in bringing this forward is not that I am afraid that the Government would discontinue it, but I want to give it a statutory footing, so that we may also enjoy a share in the growth of this revenue which the Government are having. At that time, 1867, this sum of Rs 13,607 was fixed. It is so long ago, and it is a growing item of revenue, and, as I pointed out, our legitimate share in that revenue is—we are entitled to it—the whole of these licence fees on places used for the sale of

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spirituous liquors and the Government are taking away that amount. It is an item of revenue which legitimately belongs to us.

"I sent in my amendment in haste and the wording is not quite happy. I should have put it merely 'a tax on places used for the sale of spirituous and intoxicating liquors' omitting the words before, namely, 'a contribution from the Local Government as compensation for tax.' My other consequential amendment No. 73 might also be amended if your Excellency will permit it as follows. 'The Local Government may make rules for determining the rate of licence fees used for the collection thereof.' That is merely a verbal change. The idea is there; even if it is not open to me to move it I dare say some other Honourable Member may take it up and I therefore move that this amendment be accepted."

The Hon'ble YAQUB HASAN SAHIB Bahadur:—"I beg to second this amendment, and in doing so I wish to say only a few words. It would have been much better if the Hon'ble Mr. Ranga Achariyar had also fixed the percentage of the contribution calculated at the rate at which the Corporation was receiving it in the year 1896. Though the Government continued to pay the sum of Rs. 13,607, the percentage is now much less than the percentage that was being paid in 1824 or 1886. The Hon'ble Mr. Ranga Achariyar has said that he has every confidence in the Government continuing to pay it; still he wants this to be incorporated in the statute book, so that there may be no departure from it. I also support this proposition, but at the same time I must say that I have not got that confidence in the Government which my Honourable Friend has. There is nothing so certain about the Government as their tendency to unsettle things. I am afraid that one day this contribution will be taken away from the Corporation by the Government on some pretext or other. With these words I second this amendment."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"Your Excellency, in moving this amendment the Honourable Mover has referred to the desirability of giving the Corporation a definite share in the abkari revenue which is a growing revenue, and that is a line of argument which would naturally appeal to almost all non-official members. I wish in the first place to draw attention to the fact that this particular amendment does not necessarily raise that general question. The general question whether the policy of doles that we have been pursuing in regard to local bodies all over the Presidency is satisfactory and whether it would not be better in their own interests as well as our own to assign to them a definite share of some growing branch of revenue and whether excise would not be after all most suited for the purpose, that is a big question, a very wide question with which we cannot now deal. Certainly it does not arise upon this amendment, because at present, as matters stand, Honourable Members are aware that excise is a divided head of revenue and it is not open to this Government to admit any liability on that branch of revenue in favour of any local body. A time may come when the relations—financial relations between the Provincial and the Imperial Governments—would be so organized that we would have a comparatively free hand in dealing with the excise revenue, and it may be that when that time comes, if any branch of revenue is chosen for being shared with local bodies all over the Presidency, it may be excise. That is a big question, a question applicable not only to the City of Madras, but to local bodies all over the Presidency. I say all these things, because I am anxious that whatever conclusion we may come to on this particular thing should not be taken to prejudice that main question, because in regard to that main question I know there is a very strong volume of opinion in favour of giving a share to the local bodies in the excise revenue. That question will have to be dealt with on its own merits, probably at a time when the Local Governments are having more independence than they now have.

"The particular amendment which the Honourable Member has proposed has reference to the past correspondence so far as the Madras Corporation is concerned upon which he bases the claim he has put forward. In other words he wants to add a clause to 98 'a contribution from the Local Government as compensation for tax on places used for sale of spirituous and intoxicating liquors.' That is to say, the Corporation may levy a number of things, a property tax, tax on companies, professional tax, tax on carts, and it may levy a contribution from the Government as compensation for the tax on places used for the sale of spirituous and intoxicating liquors. This amendment, if carried, would give the Corporation a right to levy that contribution. It is true that later on a consequential amendment has been tabled by the Honourable Member that the Government may frame rules on the subject. I should think that, when that amendment comes on, the Hon'ble Mr. Yaqub Hasan will object to that amendment, because he cannot trust the Government with this discretion. I hope when that amendment is taken up, I shall have the support of the Hon'ble Mr. Yaqub Hasan in opposing the Hon'ble Mr. Ranga Achariyar. But at present the Hon'ble Mr. Ranga Achariyar's motion has to be taken along with the consequential amendment. Here he takes power to the Corporation to levy a contribution. Later on he says the Governor in Council may frame rules in regard to the levy of the contribution. It comes to this, you may levy a contribution, but the Government will have to fix what contribution to give.

"I will now go into the previous history of this question. I do not propose to take the Council quite so far back as the Honourable Member; I think it is sufficient, so far as we are concerned, to go back 34 years, when Act I of 1884 was passed. Clause 10 of section 98 of that Act authorized the levy of a tax on places used for the retail sale of spirituous and intoxicating liquors. Section 99 of the Act, as amended by Act VII of 1884, laid down that if the commissioners determined to levy a tax on places used for the retail sale of spirituous and intoxicating

liquors, the Governor in Council may by notification withhold sanction to the levy of such tax or any portion thereof and in that case assign to the Corporation in lieu thereof a sum equal to the average sum realized during the last three years in which it was levied prior to the notification withholding such sanction to the levy of the tax or part thereof. That was the law so long ago as 1884. The legislature, while it gave power to the Corporation to levy a tax on places used for the retail sale of spirituous and intoxicating liquors, also gave power to the executive Government by notification to withhold sanction to the levy of such tax and to assign to the Corporation in lieu thereof a sum equal to the average sum realized by such tax or part thereof during the last three years in which it was levied prior to the issue of the notification withholding such sanction. Later on, three years later, when the Government introduced a change in the abkari administration of the Presidency, they used the power vested in them by the legislature, and, while taking away from the Corporation the right to levy any tax on these places, they assigned to the Corporation an annual payment of Rs. 13,607 in respect of arrack and toddy shops, that being the average of the preceding three years. The Council will thus see that this particular law against which the Honourable Member is protesting was passed in the year 1884, and this particular compensation which he now wants to revise was fixed in 1887, and it was fixed in 1887 in accordance with the principles laid down in the law of 1884. So that, practically the Corporation ceased from 1887 onwards to get any revenue from this source direct, but it has been receiving an annual payment of Rs. 13,607 in lieu thereof. Then came the Madras City Municipal Act of 1904 which amended the Act of 1884. In that Act the provision which occurred in section 98 in regard to the levy of a tax on places used for the sale of spirituous and intoxicating liquors was omitted together with the latter part of section 99 for the reason that that provision had become obsolete. That provision in the Act of 1884 had been determined —the phraseology used in law—by the action of the Government in 1887. So in 1904 the legislature said that it saw no reason for keeping on the statute book an obsolete provision; and so the legislature deleted this provision which had occurred in the previous law, which provided for the levy of a tax on places used for the sale of spirituous and intoxicating liquors. The Act of 1904 came into force on the 16th December 1904, and from that date no power existed under which the Corporation could levy such a tax. With the passing of the law of 1904 the Corporation's power, statutory power to levy a tax on the places used for the sale of spirituous liquors, which had been determined by executive order in 1887, ceased. The Government on a careful consideration of the whole case felt that while the Corporation's legal right to this levy had ended, they would not be morally justified in stopping the payment of the contribution which the Corporation had been receiving for a considerable length of time and so by executive order they said the annual grant of Rs. 13,607 which the Corporation had been getting from 1887 would be continued, and that is continuing till to-day. The Honourable Member now proposes to go back. He proposes to restore this privilege which the Corporation had at one time enjoyed to levy the tax on places used for the sale of spirituous and intoxicating liquors, and he proposes to restore it without the restriction under which it was enjoyed. Whereas in 1884 the law said that the Corporation should enjoy this privilege subject to the control of the Local Government—"

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR *(interrupting)*:—"The original Act gave it unrestricted power from 1868 to 1887. It was only by the amending Act the restriction was imposed."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"The amending Act is as much law as the original Act. I fail to see the distinction between the two. I do not see how the original Act acquires greater sanctity by being the original Act than the Amending Act. The amending Act means that the original Act has been amended. From 1884 the exercise by the Corporation of the right to levy a duty on the places used for the sale of spirituous and intoxicating liquors was subject to the right of the Government to stop it on paying an amount equivalent to what the Corporation had been receiving on an average during the last three years. That privilege has been exercised by the Government from the year 1887. The average of the preceding three years was struck and that amount was fixed. What the Honourable Member now proposes is, let us go back. He says, he does not say it in so many words, but when he says 'compensation for tax on places used for sale of spirituous and intoxicating liquors,' I assume he means: 'we are entitled to levy the tax on places used for the sale of these liquors, but we are prepared to forego that right, provided the Government pay us a certain amount of money.' The whole thing is this: this amount would have been much larger if the Government had not then exercised this right. If the Government had then kept quiet, had abstained from exercising that right till now, they would have taken the average of the latest three years. But I venture to point out that, at that time, when the settlement was made, presumably the Corporation was satisfied. It was very unwise on the part of the Corporation to have kept quiet all the time from 1887, for a considerable time—"

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR *(interrupting)*:—"We complained to the Government in 1887 that we were groaning under it."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"If it took ten years for the Corporation to discover and complain of the injustice under which it was groaning, the injustice could not have been so very great. It appears to me that the iniquity which it takes ten years to be discovered by the particular local body cannot after all be a great thing. Are we now to go back, are we now to admit in favour of the local body of Madras the right to levy a duty on places used for the sale of spirituous and intoxicating liquors? If we admit it in Madras, we will

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have to admit it all over the Presidency. We cannot say that we recognize this right on the part of the Madras municipality, but refuse to recognize it in the case of Negapatam or Ellore. If we admit it in the case of municipalities, we cannot refuse to recognize it in the case of local boards. Although this amendment raises a small question, it really raises a broad question of the abkari revenue. That is a wide question which we are now hardly fit to deal with for the reason that this is a source of revenue which is divided between this Government and the Government of India. Much as we should like to put this on a satisfactory basis, we cannot do so as matters stand, and any division that we take will be of no value. For these reasons I oppose the amendment."

The Hon'ble Dr. T. M. NAYAR:—"May I be permitted to move a slight verbal amendment to the amendment of the Hon'ble Mr. Ranga Achariyar? I would move that the words 'contribution from the local Government as compensation for tax' be omitted and the words 'licence fee' be substituted. It would then read 'a licence fee on places used for the sale of spirituous and intoxicating liquors'."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I accept it."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"I beg to second it."

His Excellency the PRESIDENT:—"Does the Honourable Gentleman understand the amendment?"

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"It struck me that it should have been in that way."

His Excellency the PRESIDENT:—"The amendment of the Hon'ble Dr. Nayar will now be discussed."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"May I take it that this is the amendment that we have now to meet?"

His Excellency the PRESIDENT:—"Yes, that is the object with which I put it now."

The Hon'ble Dr. T. M. NAYAR:—"My object in moving this verbal amendment is to make the question a perfectly straight one as the Honourable Member in charge in replying to the observations of the Hon'ble Mr. Ranga Achariyar said that Mr. Ranga Achariyar's amendment was coming in a round about way to claim a compensation. My position is that I am going to claim the old position which the Madras municipality had in 1884 and which was taken away from that municipality by a series of acts or orders which are in my opinion absolutely unjust. I go back to the position that the Madras Corporation is entitled to levy the licence fee on premises used for the sale of intoxicating liquors and they have got a right to the whole of such licence fee. In the earlier discussion on this subject in the Corporation unfortunately the licence fee on such places was mixed up loosely with the excise duty and it naturally provoked the reply that excise duty was not a municipal right. The first thing that I want to make clear to the Council is that I dissociate this from all excise. I am not dealing with the excise revenue at all, which item is an imperial source of revenue; municipal bodies have no claim either in whole or in part to any excise revenue. But municipal bodies all over the world exercise the right to levy a licence fee; it may be for a theatre, pandal or a cowshed or a liquor shop or for anything else. Certain places within municipal limits used for certain purposes are licensed by municipalities and are charged a certain licence fee for that purpose. It is under that head that the Madras municipality enjoyed that right and it is under that condition that I claim that right back again for the Corporation. I beg the Honourable Members of the Council not to confound the excise revenue with this particular licence fee which the Madras Corporation claims to levy.

"My Lord, the fact that the Madras municipality enjoyed the right up to a certain time and it was only taken away by the executive Government after promising to pay compensation conclusively proves the right of the Madras Corporation to this. I need not go further and elaborate on that. The reasons which actuated the Government in taking over this right of collecting the licence fees and compensating the Madras municipality may have been of an administrative nature, connected with the Excise department. They might have found it more convenient to administer the excise revenue in connexion with this licence duty. It would be more convenient for the Government to collect that duty. If that was the case, I think in faithfully dealing with the Madras Corporation they ought to have arranged with them to hand over the whole duty to the municipality only deducting from it a certain amount for collection expenses which the Government officials might have incurred. The fact that they did not do so ought not to stand in the way of our now claiming it. The Government were then in a stronger position than the municipality. For that matter even now they are. They took advantage of that strong position in driving a hard bargain. There is no evidence on record that the Madras municipality was then consulted or that the Madras municipality agreed to surrender it. The Honourable Member in charge made much of it, and said, 'why did they surrender it?' You may just as well ask a man who is robbed on the highway, why he surrendered his property to highway robbers. There is no question of surrender, I maintain that this has been unjustly taken away from the Madras municipality.

"The Honourable Member has again raised the question why the Madras Corporation took such a long time to protest against it. The reason why they did not protest earlier was that

they did not feel the financial pinch till they began to groan. Till they began to spend money for public improvements they did not feel the necessity for finding resources; and about the time the Hon'ble Mr. Ranga Achariyar mentioned that they raised a protest, the Corporation had received several reminders from the Madras Government asking them what they proposed to do to increase their resources. They had then started the water-works and the drainage works for which they could not pay and I remember that at least three or four reminders came from the Government, asking the Corporation to make proposals as to how they intended to finance the schemes in future. It was when they were trying to find out resources that they struck upon this, and hence the lateness of the protest. The Corporation do not want even now to protest against it. All that they want is they want to have ample financial resources. It came as a request that since they could not find other sources, this source should be added on to them. The Honourable Member made something of the fact that they took ten years to find out their financial deficiency. Such delays in connexion with the Madras Corporation are not inexcusable. The Madras Government took seven years to find out that the drainage works were proceeding on wrong plans, and that there were no plans or estimates. It took them seven years and by that time something like Rs. 40 lakhs had been wasted. Such delays and such waste are incidental to imperfectly developed local self-governing institutions. These are the penalties which we had to pay in the earlier days of the development of local self-government. I hope the Honourable Member in charge will not mind the Madras Corporation having taken a little time in finding out that they were being mulcted in a certain source of income to which they were legitimately entitled.

"My Lord, strictly speaking, the Madras Corporation ought not to complain, because till now the Madras Government have given help to the Madras Corporation financially whenever they were in need. Therefore it may be said, 'what does it matter if the Madras Government have taken away some source of revenue? Have they not financed you, have they not tided you over financial difficulties? That is perfectly true; if the proposal is that the old system is to continue for ever, there is no alteration necessary and I would advise the Madras Corporation not to press for any particular source of revenue, but to go on as they are doing, have their budget and go on with their expenditure and whenever they run short come to the Madras Government and say 'we cannot go any further, we have come to the end of our resources. Will you give us money, or shall we stop?' That is the sort of local self-government which we are carrying on. I understood there was a sort of desire on the part of the Government and the people to send that and to develop what we have heard a great deal of lately, 'sense of responsibility in the people and their representatives.' If this system of finance is to go on, no sense of responsibility can ever arise. I speak from experience because we know in the Madras Corporation in the past discussion of our financial resources we have often been advised, 'what does it matter, you go on, drive yourself to bankruptcy and the Madras Government will come to your rescue.' There was no sense of responsibility as we were confident that the Madras Government would come to our rescue and so we went on without a sense of responsibility; and you cannot blame us. But if you want to restore a sense of responsibility, the only way in which you can do that is to give them ample financial resources of their own and ask them to carry on the municipal administration. Decline to give them any financial help after they have been set on their own feet, except for very strong reasons and then you will have a chance of developing a sense of responsibility in them.

"I beg to point out, my Lord, that this is the only source of municipal revenue the restoration of which will set the Madras municipality on its own legs. It has several advantages; it is an elastic revenue; it is a source of revenue the increase of which will not lead to very much public agitation. Hardly any one feels it except the drunkard and with the drunkard no one has any sympathy. An increasing revenue a highly elastic source of revenue is just the one which the Madras Corporation wants, to regain a position of financial responsibility and independence. If the Government say 'we will not restore it, we would still stand by the amending Act of 1884, we have got power to withhold this from you and give you compensation calculated on the average of the three years preceding the notice, which was in pre-historic days,' you have only to consider the terms of that order to see that the Madras Corporation has been unfairly dealt with. Once you admit that the Madras Corporation is entitled to compensation, the compensation ought to bear some reasonable proportion to the loss which the Corporation has sustained and the amount derived. The Hon'ble Mr. Ranga Achariyar has stated the figures, which have not been contradicted, that the present income from this source to the Madras Government is something like 8 lakhs. To take refuge under the old order and say that the then average income was Rs. 13,000 and therefore the compensation is Rs. 12,000 a year and swell pocket Rs. 8 lakhs is not a very fair bargain. Therefore on that ground it cannot stand.

"My Lord, the whole question is one as to whether you intend to set the Madras Corporation on their own legs—whether you intend to let them have their own financial responsibility and you intend to develop in the members of the Corporation a sense of responsibility. Unless you accept this amendment you cannot gain that object. There is no other source of income; I have carefully gone into it not only now but in several committees before; there is no other individual source of income or combination of sources of income which would any way come near it. The Hon'ble Mr. Ranga Achariyar has said that the Government are now getting 8 lakhs. Give that revenue to the Corporation, and under proper administration it will go up to Rs. 15 lakhs. No one has any compunction for the liquor traffic. It would pay all the reasonable requirements of the Madras Corporation. What the Government should do is to restore it and

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then say 'I do not come to us for grant and loans, we will not give them to you. Here are your duties and resources, let us see how you discharge your duties with those resources'. If you take that attitude, then you are carrying out your policy of setting up the Madras Corporation and developing a sense of responsibility. If you do not and if you are going on in the old way, all this trouble about the new Bill is wasted. There are alterations here and there, but as long as the old spirit remains and a new spirit does not come in, there is no object in bringing in the new Act. I complain, my Lord, that as long as the old spirit remains there is great danger to this country. I have always maintained that it is because reforms were not allowed to develop at their natural source and in their natural way, dissatisfaction arose in the country and I also maintain that the proper place for reforms to develop is in these local bodies. Devise a general devolution beginning with the local bodies gradually proceeding upwards and there will be natural evolution of reforms, but if you do not permit it at the very bottom and do not develop local bodies in any way there according to the old socialistic cry that 'reform delayed is revolution begun,' you will have trouble here, there and everywhere. Therefore I maintain that it is the obstacle placed in the way of local self-government in the country that has led to the demand of cataclysmic changes. Even now it is not too late, and I hope the Government will see their way to carry out proper reforms in this sphere and the way in which you can make a beginning is by granting revenues like this."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"My Lord, the Hon'ble Mr. Rajagopala Ashariyar suggested that if this request of the Madras Corporation were conceded, the other municipalities would set up a similar claim. My Lord, the Honourable Member could not have been unaware of the great volume of opinion which has been sent up to the Government from every municipality and district board in regard to increasing their resources and one of those suggestions which have been very insistently put forward during the last two or three years is either a share of the excise revenue or the power to charge a licensing fee on places used for the sale of intoxicating liquors should be granted to local bodies. I may refer him to the orders of the Government in which they gathered together all these opinions and published them recently, two or three years ago. Therefore, my Lord, in regard to this matter the request has been universal from local bodies that they must share in this growing excise revenue either as in a definite proportion or in the shape of a liquor taxation license. Therefore, if the Honourable Member wishes to improve the financial resources of the local bodies and of the Madras Corporation, the only sound line to take is to concede this request, I wish to assure him that he need have no compunction whatever in this matter. This concession to the Madras Corporation would be hailed by every municipality and local board as probably a precursor of what may be coming to them."

His Excellency the PRESIDENT:—"I do not want to interrupt the Honourable Gentleman, but I want to draw the attention of the Council to this rule. I did not like to interrupt the Hon'ble Dr Nayar as he was proposing an amendment. It is really worth our while to consider page 121 of the book, rule 8, sub-clause 2 under 'instructions to local Governments regarding legislation in local Councils'. If Honourable Gentlemen would look at sub-clause 2 at the bottom of page 121 in the correction pamphlet inserted on page 116, here is an amendment which exactly falls under this category. This amendment which we are discussing is purely and simply outside the principle of this Bill and it is impossible for the local Government to accept it without a reference to the Government of India. Is it really worth the while of the Council to continue to discuss it? It is really quite outside the Bill. I just put it to the Council: is it really worth while pursuing the discussion of this amendment with the knowledge that it is really outside the principle of the Bill? We cannot proceed with it one yard further without a reference to the Government of India."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"This is one of those matters in which if it is necessary I believe my Honourable colleagues and myself are perfectly willing to have a postponement of the measure if Your Excellency's Government are willing to accept the making of a reference to the Government of India. The position is this. Here we are trying to augment the resources of the Madras Corporation. The proposal of my Honourable Friend is an essential one which goes in that direction. My Lord, I have been able to go through the new proposals for taxation, taxation of property, taxation of companies and tax on professions, but nothing will go so far as this. I respectfully submit that in this matter Your Excellency's Government will be doing the right thing to accept the amendment and if necessary to make a reference to the Government of India. This is my opinion and I am certain that most of my Honourable colleagues will not grudge the postponement of this measure if it is necessary for that purpose."

His Excellency the PRESIDENT:—"May I ask the Honourable Member to consider the attitude of the local Government in the first place and in the second place the attitude of the Government of India?"

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"So far as the Legislative Council is concerned, if this amendment is accepted by the Council, though it cannot be by Your Excellency's Government, Your Excellency's Government has an opportunity to back up this proposal and get the necessary legislative sanction to put this on our statute-book in the way suggested in that rule. I do not see, my Lord, why Your Excellency's Government or the Government of

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India should feel any compunction in this matter. This identical proposal was in the Act of 1884, and if I may cite precedents from English enactments this is one of those resources which are essentially fit for local taxation. I may refer Your Excellency to the local Government Act of 1888 which contains a schedule of local taxation, licences which are levied on behalf of local body—what is known as local taxation account—and distributed automatically year after year to all the local bodies in the country."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"That is collected by the Imperial Government and distributed to the local bodies."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"If the Government are willing to collect it and hand it over to the Madras Corporation they will be glad to have the Government do it. It does not matter whether you collect it or the Corporation collect it. They must have the money. That is the attitude of the Corporation. Whether judged by precedents in the English corporations or the previous history of the subject, looking specially to the fact that this exact form of taxation was already in vogue up to 1904, I submit this is one of those cases in which Your Excellency's Government ought to consider the proposal sympathetically.

"There is no doubt, my Lord, that when there is a conflict between the local bodies and the local Government, the local bodies are always in a disadvantage. The Honourable Member made a good deal of the fact that the Madras Corporation was receiving only Rs. 13,000. I must say that the transaction was an improvident one considering it from the point of view of the Madras Corporation. But the fact that in the past the Madras Corporation were driven to the wall and were constrained to accept this 13,000 Rupees is no argument why, when this particular source is now suggested to augment the resources of the corporation, Your Excellency's Government should feel any hesitation in supporting the proposal of my Honourable Friend. I sincerely trust that this proposal will be considered by Your Excellency's Government and to give effective consideration to this measure we shall be willing to adopt any course which may be indicated by the Honourable Member in charge. What we are keen about is why when this tax falls on the local inhabitants, and this is essentially one of those taxes which will fall on the local inhabitants—why should there be any hesitation in accepting this proposal. I therefore very heartily support this proposal put forward by the Hon'ble Mr. Ranga Achariyar. Though I am one of those who have felt year after year in the Finance Committee that for the Madras Corporation to come forward and ask for Rs. 8 lakhs, 9 lakhs and 10 lakhs to keep the water-works and drainage works going was not fair to the large body of local bodies in the mufassal who have their own requirements, we have always been feeling delicate to object to the request of the Madras municipality because it appeared to us that they had no financial resources and it would have ended, as the Hon'ble Dr. Nayar pointed out in the stoppage of their work unless the Madras Corporation were assisted. It is certainly a case of developing irresponsibility not to give them adequate resources and to continually ask them to come to the Government for help for these large schemes which are now pending execution. Therefore, looking at it from every aspect, I think the proposal is very sound and there should be no hesitation in accepting it."

The Hon'ble Sir ALEXANDER CARDEW:—"The Legislative Council has devoted an hour to the consideration of this proposition. I should just like to say a few words in the hope that further waste of time may be obviated. The proposal is to impose a licence fee on shops where liquor is sold. The Hon'ble Dr. Nayar who moved this amendment said that this was not intended at all to trench on excise revenue. Whatever may be the intention of the mover of the amendment, there is no doubt that the Government of India would regard this as trenching upon their excise revenue, and if they regard it in that light, to send up a proposal to them at a moment when the whole scheme of Imperial and Provincial finance is under consideration, is certainly embarking upon a hopeless enterprise. The Council is aware of the Montagu-Chelmsford proposals, which entail all kinds of redistribution of the revenues between the Provincial and the Imperial Governments; and that the matter is now under the consideration of the Government of India. If this proposal is sent up, the whole matter will be hung up until the Government of India have formulated the Reform scheme and until the Bill dealing with it passes through the House of Commons and until the reforms are brought into effect. Is it a practical proposal to suspend legislation here for this purpose? Is it not turning this Council into little more than a debating society to discuss abstract questions as to whether the Corporation should have the advantage of taxing places used for licensing liquor? There is nothing to prevent the Council from amending this Act if an amendment is necessary after the Government of India have decided the larger questions to which I have referred. The passing of this Bill will not prevent the Council from doing so. To pass the amendment now will prevent the Bill from being passed into law at a time when the Corporation is badly in need of funds. I merely suggest to the Council that it would be stultifying this House if it were to pass this amendment which, as Your Excellency has pointed out, is beyond the scope of the Bill; and it will mean the suspension of the whole legislation."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"This is only the third day of the Bill."

The Hon'ble YAQUB HASAN SAHIB Bahadur:—"I propose an adjournment of the consideration of the Bill."

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His Excellency the PRESIDENT:—"If the Honourable Gentleman will resume his seat, I will call upon him later. There are six members who have risen to speak. I call upon the Hon'ble Sir Gordon Fraser to make his observations."

The Hon'ble Sir GORDON FRASER:—"Your Excellency, I support the altered amendment as proposed by the Hon'ble Dr Nayar. The Hon'ble Sir Alexander Cardew has referred to the fact that this may encroach upon the excise revenue, and the Imperial Government will not accept it. But I personally do not see the difference between the amendment as put forward and the tax in force in Bombay. If the Bombay municipality is empowered by the Imperial Government to levy what they call town duties on wines and spirits and beer, surely the Government of India have already allowed that municipality to encroach upon their revenue from excise. I objected yesterday to the imposition of a half per cent import duty on goods imported into Madras. I objected to it on the ground that it was quite impossible to confine that charge to goods consumed in Madras only. That objection does not hold good in this case because the tax would fall entirely on places in Madras. The sum of Rs 13,007 which was fixed in 1887 may have been a reasonable figure in those days, thirty-two years ago, but I cannot for a moment think that it is a reasonable figure now. I do think that the Corporation is entitled by right to a very much larger share of the revenue from these places and I hope Your Excellency's Government will accept the amendment as it stands and impose licence fees on places used for the sale of spirituous and intoxicating liquors."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"Your Excellency and the Hon'ble Sir Alexander Cardew have already dwelt upon the fact that this would involve a reference to the Government of India, and that if this is carried it will mean practically that all the work that we have till now done would be put by. If we make a reference to the Government of India, the chances are that the reference would not be disposed of in the immediate future.

"I would like to offer a few remarks from a somewhat different aspect, namely, what exactly is the system that is contemplated as the result of this new departure. I will assume for the time being that there is no Government of India and that we are having quite a free hand in this matter. The Hon'ble Mr Ramachandra Rao has told us that he quite accepted the logical sequence of this proposal, that it would have to be extended to the other local bodies. I assume if this thing is passed, that is the Hon'ble Dr. Nayar's amendment, the Corporation may levy a tax on places used for the sale of spirituous and intoxicating liquors."

The Hon'ble Dr. T. M. NAYAR:—"A license fee and not a tax."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"I thought tax."

His Excellency the PRESIDENT:—"Licence fee."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"Licence fee for places used for the sale of spirituous and intoxicating liquors. I would assume if that is done for this Corporation, other local bodies will follow the lead, and you will have every municipality and every taluk board over the Presidency levying license fees on places used for the sale of spirituous liquors. That is what we contemplate. How does that fit in with the abkari law at present? Under the Abkari Act, section 15, no liquor or intoxicating drink shall be sold without a license from the Collector, that is the Revenue Department. In other words the sale of intoxicating liquors would then come under two authorities independent of one another, without any co-ordination. You will have on the one hand the Revenue Department working the Madras abkari law and licensing people to sell intoxicating liquors and on the other hand you will have the local bodies all over the Presidency licensing the sale of intoxicating liquors. In other words you contemplate an administration of abkari revenue which would give power practically to two independent authorities to control it. The Collector may say 'I give a license to A who appears to me to be a suitable man.' A could not start the thing, he will have to go to the local body. The local body says 'No; B promises to pay me a larger amount. I will give it to B'. B will have to go to the Collector, the Collector says 'I prefer A.' Whatever you do, by all means transfer the whole abkari revenue to the local body or leave it with the Collector or make any system by which you can divide the revenue. This amendment, if I may venture to say so, is none of these things. What it does is, it creates another authority for the sale of intoxicating liquors in addition to the authority which the Madras Abkari Act contemplates. I simply mention this to show where we are going to. I have already said that I for one very much sympathise with the point of view put forward by the Hon'ble Mr. Ramachandra Rao that local bodies must have a share of the abkari revenue. That is a quite legitimate thing, but this is not the way of getting it. It is not the way of getting a share of the abkari revenue to devise a system to make the administration of that revenue extremely difficult, if not impossible. I am putting this fact, namely, that you cannot work it satisfactorily with two co-ordinated authorities at the top to do the same thing and the licensees having to depend upon two authorities to ply their vocation."

The Hon'ble Mr. R. V. NARASIMHA AYYAR:—"May I request information how it works in Bombay?"

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The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"I do not know how it works. If the Honourable Member had told me earlier I might have found it out. As the Hon'ble Sir Gordon Fraser has referred to it, I would suggest to the Honourable Gentleman that he is the proper person whom he should ask for the information."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"In schedule H in Bombay Act III of 1878 they have certain rates on wines, spirits and beer; they have certain rates under which they collect it."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"That is not a licence fee but octroi."

The Hon'ble Dr. T. M. NAYAR:—"I can explain the point to the Honourable Member. Wherever it is recognized that the municipal authority has a right to levy licence fees, the Government does not step in. What happened here was that the Government collared that right. The Government authority would go out when the municipal authority comes in."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"I fear that the Hon'ble Sir Gordon Fraser has gone upon a somewhat different track. Is that what the Honourable Member referred to?"

The Hon'ble Sir GORDON FRASER:—"Schedule H."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"That schedule is with reference to the Bombay town duty just as we have here a town duty on timber and firewood. In Bombay there are these duties on grains and flour and wines and spirits. Wines and spirits pay As. 4 per gallon."

The Hon'ble Sir GORDON FRASER:—"I referred to the principle of taxation in one way or another upon intoxicating liquor."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"At present I am referring not to the principle but to the working of the particular scheme which has been put forward, namely, having two authorities for licensing places. This would have been of great use to the Hon'ble Sir Gordon Fraser when he voted on the octroi yesterday. He should have used this and voted in favour of the half per cent duty—'Here is the Bombay Government imposing a duty of octroi on grains, flour, sugar, mulls, ghee, timber exclusively used for railway sleepers, etc.' That really refers to what we did yesterday. I venture to point out that that is perfectly workable. I do not say that octroi is unworkable, but it will make the administration of the whole country difficult. This is a duty not on places, not licences for selling articles, but a charge at a specific rate on articles which would involve the question of rebate, so that this Bombay precedent does not apply though it may be taken as showing in a general way that the local body must have some share in the revenue derived from the consumption of liquor. But it has nothing to do with the particular proposal that the Corporation shall levy a licence fee on places used for the sale of spirituous and intoxicating liquors, at the same time leaving the Collector—"

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO (*interrupting*):—"May I invite your attention to schedule M of the Bombay Act where the purposes for which places might not be used without a licence are mentioned?"

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"It will be very difficult for me, Sir, to undertake suddenly a strict examination of the Bombay Municipal Act. It would have been more convenient if Honourable Members had given me notice when the whole thing would have been considered. The Hon'ble Dr. NAYAR's amendment could not be examined. He put it in answer to what I said in reply to the Hon'ble Mr. Ranga Achariyar. If without your knowing clearly how this thing would work or how it is working in other places, you are going at once to commit yourselves by passing a resolution."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR (*interrupting*):—"I do not know how it worked from 1867 to 1884. This Government were working it. How did it work?"

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"The real abkari system with its uniformity came in only in 1884. The whole thing before that year was piecemeal administration. Every place was working in its own way. As a matter of fact my memory goes back to 1884, because I entered service soon after, and the correspondence regularising the whole thing started about that time.

"Let me also point out if I may venture to say so another implication. I assume this particular difficulty of having two authorities running the thing disappears: what is the next thing? The next thing will be every local board will be entitled to license its own abkari shops and every municipality will do the same. The first tendency will be, 'it is a source of revenue' the taluk board will feel, 'let us have a number of abkari shops which will give us a certain amount of money and we will reduce a certain amount of the road-cess.' The municipalities will also do so. We will have exactly the same state of affairs that we had in regard to toll-gates. The municipalities put up toll-gates and the district boards put up toll-gates. Abkari is one of those things where you want a very strong co-ordinating authority at the top. Once you surrender that and start a system in which a large number of local bodies are coming in with independent powers to license liquor shops, you commit yourself to a state of affairs which will

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probably soon produce disastrous results. Even on a small scale when you go to French India the Hon'ble Mr. Todhunter will be in a position to tell you how it works. The French put a large number of abkari shops to tempt people from British India. If you allow every local body to start liquor shops and raise licence fees you will produce undesirable results.

"There is another thing. All of us, the Government and Honourable Members, are strong upon reducing the consumption of liquor and upon reducing the number of shops. The Hon'ble Mr. Narasimha Ayyar will no doubt say how the thing has been working in the municipality of Salem where they have greatly reduced, practically abolished, the shops. If that municipality was deriving a substantial revenue from these liquor shops, I would ask the Hon'ble Mr. Narasimha Ayyar to get up and say whether they would have done that. We are now deriving a great deal of help from local bodies in the way of enforcing temperance."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR *(interrupting)*:—"May I rise to a point of order? We are discussing the Madras City Municipal Bill and not the Local Boards Bill."

His Excellency the PRESIDENT:—"I do not think the Honourable Gentleman is going wider than other speakers."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"I am bound to point out that this is the proposal not of the Hon'ble Mr. Ranga Achariyar but of the Hon'ble Dr. Nayar which has been seconded by the Hon'ble Mr. Ramachandra Rao, and in regard to which the Hon'ble Mr. Ramachandra Rao has been so good as to accept my challenge that it would be introduced into other places; and that perfectly justifies me in saying that if this step is taken in any one of these places it will be taken in other places. It is my duty to point out not only what is under your nose but what is a little further ahead. I believe if this policy of allowing every local body to start licensing liquor shops is accepted by the Government, I foresee it will be a serious set back to the progress of temperance. It will by one stroke convert a number of authorities which are now engaged in diminishing the consumption of liquor and make them take an active interest in promoting it. For all these reasons I very much deprecate this motion. I can quite understand the feelings of the Corporation and the feelings of several Honourable Members that the Corporation has made a bad bargain and that therefore there is now—."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR *(interrupting)*:—"We never made a bargain."

His Excellency the PRESIDENT:—"Surely the Honourable Gentleman may allow the Honourable Member to continue."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"The Corporation accepted a bad bargain and they are now asserting under it."

The Hon'ble Dr. T. M. NAYAR:—"Forced to accept."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"I can quite understand that feeling, but let us not for the sake of rectifying, I will say, that injustice, come to the Council with a big departure the implications of which are not I believe fully realized and which will carry you very much further than you now imagine. If this sum of Rs. 13,000 is considered inadequate, there will be nothing to prevent the Corporation from definitely saying 'we consider it inadequate and we would ask you to go into the question and put it at a more reasonable figure.' That is a quite different matter. That is not what we are asked to do. What you propose is to give to the Corporation power to license shops which is a much bigger thing than is contemplated even by the Honourable Members who supported this resolution."

The Hon'ble YAQUB HASAN SAHIB Bahadur:—"Under rule 4 of the business rules I propose that the business before the meeting be postponed to the meeting of the Council in the month of March. I am compelled to take this step for very good reasons. The Hon'ble Mr. Rajagopala Achariyar has confessed that he is not able to deal with the question of allowing the municipality to raise some revenue in some form or other from liquor and spirits. It was pointed out to him that in Bombay, under the same head, revenue was being collected on spirits and liquors. He said 'no, that is only in the form of octroi and that argument could not be brought forward here.' Then it was pointed out by the Hon'ble Mr. Ramachandra Rao that there is another Schedule M in which are mentioned 'licensing places for liquor.' That is exactly the thing which is the subject of this amendment, and yet instead of meeting that he has brushed it aside by saying that he is not prepared to meet it. We know that the Government are not prepared to meet us in many other things. This Bill has been hurried. It was published in the *Fort St. George Gazette* and within about 15 or 16 or 17 days of that date it was brought before this Legislative Council. So they have kept just to the letter of the law; that is, they have given 15 days which must elapse between the publication of a revised Bill and bringing it here in this Council. That period of time was given to us; the public was not given any more time than that. I ask Your Excellency, are fifteen days or twenty days enough to consider the Bill? The Corporation of Madras had to take it up at a time when there was no time to give notice of any amendments, and the public had to consider certain aspects of it, the taxation aspects, at a time when there was no time for anybody to be wiser by the discussion and to give notice of any amendment. We are told that if we want a licence fee instead of a contribution, we ought to have given notice. The Hon'ble Dr. Nayar said that if he were in

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the Council a little earlier and if he had time he would have given notice of several amendments. So it shows that this thing is being pressed unnecessarily. Nothing will be lost if the consideration of this Bill is postponed for another month. In the meantime, Your Excellency's Government may consult the Government of India according to rule 8 of the instructions to Local Governments which says that whenever there is a point raised in which it is necessary that the Government of India should be consulted they should be consulted. Now this is not a minor matter. If it was only a technical or minor matter, Your Excellency could have said that you see no reason to postpone the consideration of this Bill on that account, but this is a matter on which the very life and death of the Corporation depends, and it is a matter of its revenue."

His Excellency the PRESIDENT:—"The Honourable Gentleman is proceeding to a discussion on the merits of the Bill which is not necessary on his motion. If he wishes to press the motion that the Council do postpone this business, I will put it if he is seconded by another Honourable gentleman. It is not germane to his motion to go and discuss the merits of the particular proposal in the Bill."

The Hon'ble YAQUB HASAN SAHIB Bahadur:—"I was mentioning it to show that we have arrived at a point where the reason for postponement is very strong. Just to show that the reason is very strong I had to mention this fact about the revenue, but I need not labour that point. I think I have convinced at least such of the members of this Council as are open to conviction. I know that the Government are not open to conviction. They have made up their minds to get through this Bill, they will go through it mechanically and they will not admit any amendment that is brought forward in this Council, whether that amendment is important or not. They have stuck to the Select Committee's recommendation in every thing but they have made a departure only in one case and that case affected the Mussalman community. When the Government saw that they could not carry out the recommendation of the Select Committee, they have departed from it. In every other case they stuck to the Select Committee's report and they do not want any amendment to be brought in. That is another very good reason why the consideration of this Bill should be delayed so that the public may have more time to consider the changed circumstances so that they may be better prepared to come and discuss this question and to bring in other amendments and other sources of revenue if this source of revenue is not allowed to the Corporation. For these reasons I ask the Council to adjourn the business before this meeting to the meeting in March."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"May I know what the motion is? If it is for the postponement of this amendment I second it."

His Excellency the PRESIDENT:—"The motion is that the whole Bill might be adjourned."

The motion fell through for want of a seconder.

The Hon'ble Mr. K. RAMA AYYANGAR:—"With regard to the position that page 121, rule 5 (2) prevents this Council from considering this I want to say a word. It is not a case in which a measure dealt with under rule 5."

His Excellency the PRESIDENT *(interrupting)*:—"I do not think the Honourable Gentleman need argue that point. He will address himself to the amendment before the Council."

The Hon'ble Mr. K. RAMA AYYANGAR:—"Yes; I would only say in respect of the collection of this duty it need not necessarily be left to the municipal body. Rules may be framed for the collection of this licence fee and for payment of the collections to the Madras Municipalities. We have power to frame by-laws to confer various powers on Government, and we may make one for the collection of this fee by the Government and for handing it over to the municipality. That will meet the case. I do not think there is any difficulty on that score. The only question is whether the licence fee can be levied. That is within the scope of the Corporation and this Bill. This is one of the financial resources; it has been one of the sources already and it has been taken away. We are now only trying to revive it. There is no reason why there should be any difficulty in reviving it."

The Hon'ble Mr. A. S. KRISHNA RAO:—"Your Excellency, I consider it somewhat unfortunate that there should have been a difference of opinion in this Council on this matter. The Hon'ble Mr. Rajagopala Achariyar was good enough to tell us that he considered it a legitimate demand made on behalf of local bodies to ask for a growing share of the excise revenue though that question would have to be determined after considering various other circumstances. It will be within the recollection of this Council that when a resolution was moved by me on a former occasion asking that the Government will be pleased to grant a share of the excise revenue to local bodies, it was pointed that the readjustment of the financial relations between the Government of India and the Local Government was under consideration and that it was somewhat premature to take up that question and that question might be considered some time later. May I point out that, so far as this question is concerned, there has not been any difference of opinion regarding the main principles involved therein. It was pointed out by the Hon'ble Mr. Rajagopala Achariyar that the acceptance of this principle would necessitate extending it to other local bodies—naturally and reasonably it will have to be extended—that the machinery would be somewhat duplicated and that it would be difficult to devise means whereby the local bodies would collect licence fees on the one hand and the

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Government would collect the duty on the other. May I point out that according to the scheme of the present Bill there are sufficient safeguards to avoid such contingencies? My Hon'ble friend Mr. Ranga Achariyar has proposed to put this after sub-clause (h) of the Bill as clause (*j*); and if it is inserted as clause (*j*) it only states that the corporation 'may with the previous sanction of the Governor in Council and the Governor-General in Council levy a licence fee on places used for the sale of spirituous and intoxicating liquors.' It is thus clear that it is to consider all these circumstances that the previous sanction of the Governor in Council and the Governor-General in Council has been prescribed for this purpose.

"Let us consider another aspect of the question. According to the scheme of this Act section 98 only lays down certain general principles. It says certain duties may be levied. From section 99 we enter into a detailed consideration of the extent to which and the circumstances under which the various taxes and duties can be levied. At this stage when we are considering the amendment to section 98, we are considering the bare question of principle as to the desirability or otherwise of enabling the corporation to levy licence fees. Following the scheme of the Act, it will be necessary to incorporate a provison at the end of the chapter as to the manner in which these licence fees are to be levied by the corporation. It is quite possible, if only the principle is accepted, to devise means by which any conflict between the work of these local bodies and that of the Government can be avoided and to safeguard the interests of the corporation without detriment to the interests of the Government in the administration of the excise revenue.

"My Lord, it has been suggested by the Hon'ble Sir Alexander Cardew that in view of the statement made in the report on Constitutional Reforms that the whole financial policy is under consideration the discussion is unnecessary. I stated in the beginning of these remarks that the division is unfortunate; but I wish to press upon this Council this consideration that we attach utmost importance to the financial provisions in the City Municipal Bill. There are certain provisions which have already been passed in regard to the constitution. Honourable Members of this Council may or may not be satisfied with those provisions as to electorates, the elective strength and the powers of the commissioner and so forth. But what is more important than the provisions relating to the constitution of the corporation is that it must have adequate financial resources to carry on its work. Can it be said that the financial provisions made in section 98 and the sections following are quite adequate to enable the corporation to discharge its duties in a satisfactory manner? Can it be said that it will be in the interests of good government so far as the corporation is concerned, that it should depend upon the pleasure of the Government to make or not to make grants and that it should not stand on its own legs to carry on its administration? That is why utmost importance is attached to the provisions in this chapter as regards taxation and finance. If these provisions are satisfactory, then any consequential amendments that may be necessary may be made in regard to the powers of the various municipal authorities; and these are of secondary importance, as compared with the provisions regarding taxation. I believe I am expressing the views not only of myself but also of other Honourable Members when I say that if the provisions regarding taxation and finance are not placed in a better position, whatever other amendments are made, it will not give satisfaction. If these provisions are not made by the Legislative Council when the corporation's resources are crippled, I do not think Honourable Members will grudge any delay involved by a further reference to the Government of India. With these remarks I support the amendment."

The Hon'ble Mr. K. CHIDAMBARANATHA MUDALIYAR:—"I just wish to say a word in regard to this matter. Much has been made by the Honourable Member in charge about the struggle that might come in between the municipal authorities on the one hand and the Government on the other. It appears to me after all there is very little in support of that view of the question. There is the biggest tax on the land; a land tax is levied and also a local cess levied; both are collected by the Government themselves, and whereas the land tax goes to the Government, the road-cess goes to the local bodies. In that way if this licence fee is imposed by this Act upon every place in which these spirituous and intoxicating liquors are sold, that might well be collected by the abkari department and handed over to the municipal body. In that way I think the conflict between the two governing bodies can be very easily avoided. Further he thought that this might lead to other municipalities following the example of the City municipality. Every municipality is within the ultimate control of the Government; if the Government do really see the necessity for additional finance as in the case of the City of Madras such a provision may be made, and if they do not see the necessity for it, it might be disallowed. The local bodies have no free choice in the matter. So long as it is admitted that the finances of the local bodies in the whole Presidency require, and sadly require, improvement, I believe it is highly necessary that the Government should see the justice and the absolute convenience of the amendment that is proposed and do all it can to back up such a position."

His Excellency the PRESIDENT:—"I call upon the Hon'ble Mr. Ranga Achariyar to reply."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"Yes. All points have been brought out in the debate."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"Before my Honourable Friend replies, I should like to make a personal explanation with reference to the Hon'ble Sir Alexander Cardew's remarks about our stultifying ourselves by passing this proposal."

(The President; Mr. M. Ramachandra Rao; Mr. Kalipeyala Achariyar; Mr. Ramanuja Achariyar; Mr. Ranga Achariyar.) [12TH FEBRUARY 1919.

His Excellency the PRESIDENT:—"If it is only a personal explanation you can make it."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"I proposed, when the Bill was introduced, that this question about excise duty was one of the most points of the Bill and one of the grounds put forward for an adjournment of the consideration of this Bill was that the financial relations between the Government of India and the Provincial Governments had to be first settled, we should like to put that first, and that matter having been settled we could settle the financial position of the Madras Corporation. We have no intention whatever of going on with the Bill for a number of days and afterwards undoing all that we did. All that I say is that as the very beginning myself and my Honourable Friends were very anxious that a portion of the excise revenue should be set apart for the municipality and specifically raised this question when the Bill was introduced. That being the case, the question is whether we are not in order in bringing forward this amendment. All that I wish to say, Your Excellency, is that we are not for going on for a number of days and bringing forward proposals which will place us back again in the position where we started. I do not think we can be accused of dilatory proceedings in this Council when from the very beginning this question was one of the questions of which we gave notice."

His Excellency the PRESIDENT:—"On what date?"

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"The 14th day of August 1918 when the Bill was introduced. If necessary I can read portions."

His Excellency the PRESIDENT:—"I do not want it, I merely asked the date."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"The remarks made by the Honourable Member left the impression that we have now started the consideration of this question, that we have suddenly sprung this proposal on the Government and are undoing the work which has been done in the Council all these days."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"That is not what the Hon'ble Sir Alexander Cardew said. He said, if you really do this, it will stop all work; I do not think he found fault with the Honourable Member."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"I did not say with me or any member of this Council. All that he did say was this:—here we are considering this Bill, and there is this question of setting apart a portion of the excise revenue, is it open to any Honourable Member to bring forward such a proposal without the sanction of the Government of India? That was exactly the position when the Bill was introduced; on that ground I was for a postponement of the consideration of the Bill. If it is now pointed out to us that this would exactly lead us to the same position, I can only say that you were perfectly aware from the beginning that this was one of those matters on which the Council felt very keenly and if any steps had been taken to ascertain the wishes of the Government of India it would have met our wishes."

The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARIYAR:—"Your Excellency, I consider the amendment proposed to be unnecessary, because this Bill does provide for the levy of a license fee for the storage of spirits, section 237 and schedule VI."

His Excellency the PRESIDENT:—"That is only for storage."

The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARIYAR:—"It cannot be sold without being stored."

His Excellency the PRESIDENT:—"The Honourable Gentleman should not understand that it is identical with this amendment."

The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARIYAR:—"For the permission granted fees may be charged. This Bill does authorize the levy of license fees on places for the storage of spirituous liquors."

His Excellency the PRESIDENT:—"Not for selling."

The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARIYAR:—"You cannot sell it without storing."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I did not hear the last observation of my Hon'ble Friend Mr. Ramanuja Acheiyar as he was inaudible. I was about to say, when my Hon'ble Friend Mr Ramachandra Rao interrupted me, that this is not a new thing that sprung upon the Government. As early as the time when this Bill was first placed before the corporation, in their proceedings in considering the City Municipal Bill of 1916, the first item they put forward was this. If you refer to page 7 of the minutes of the proceedings of the Commissioners on the Madras City Municipal Bill in 1916, you will find that I urged the corporation to press this upon the Government. It is stated there 'He—that is myself—asked the Council to consider first the general question of taxation, what should be the taxes and what were the taxes that would add to the revenue. Supposing they agreed to tap some other fresh source of income, for example, the excise revenue which has

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wanted to propose, they would get a substantial sum from Government, then there would be legitimate reason for exempting Government properties. It was recognized throughout the world that excise revenue was a legitimate source of income for a corporation. So a fixed proportion of the excise revenue derived from the City should be handed over to the corporation. Mr. Notcutt agreed that a fixed proportion of the excise revenue derived from the City should be handed over to the corporation. The President explained that the excise revenue derived from the City last year amounted to about Rs 26½ lakhs, of that one-half, he believed, went to the Government of India. The Hon'ble Mr Ranga Acharlyar suggested that one-fourth of the revenue raised in the City should go to the corporation as it legitimately belonged to the corporation. It was unanimously agreed that one-fourth of the revenue derived from the City from excise should be handed over to the corporation and the Hon'ble Mr. Ranga Acharlyar was asked to voice the opinion in the Legislative Council. It was in pursuance of this mandate that I have been pressing this matter. In fact when the Bill was introduced I supported the motion for adjournment mainly on that ground, that the financial position was most unsatisfactory and that we should be given further powers of taxation and this was one of the items then mentioned. The matter is not sprung upon the Government. It has been before the Government from 1916 and therefore the Honourable Member cannot take umbrage that it is now sprung upon the Government.

"As regards the other objections of the Government they have been replied to by other Honourable Members and the matter has been sufficiently discussed, but I wish to say this, Your Excellency, that unless some such elastic source of revenue is given to the corporation, we may as well drop this Bill."

His Excellency the PRESIDENT.—"Before I put this amendment may I say a word or two? I did not understand that my Honourable Friend objected to this amendment on behalf of the Government on the ground that it was sprung upon the Government. That is not the point. The point is this. Whereas this suggestion in regard to the share of the excise revenue was mentioned both by the Hon'ble Mr. Ramachandra Rao and the Hon'ble Mr. Ranga Acharlyar in August, nothing has been heard of it since, as far as I can ascertain from the records. I was not a member of the select committee."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I urged it in the select committee."

His Excellency the PRESIDENT:—"The Honourable Gentleman signed the report."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"May I explain? I was in Bangalore, I was asked to give my signature to the report and I gave my consent by telegram because they wanted to issue it by the 31st."

His Excellency the PRESIDENT:—"In a matter of this sort the Council is more or less in the hands of the select committee. We have not followed any special procedure in this matter. We studied the report of the select committee and we found that no further action was taken in regard to this particular proposal. Therefore I do not see why any discrimination should be made in regard to this particular proposal any more than in the case of any other proposal."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"In the letter of the Secretary asking me to sign that report I was asked not to write any minute of dissent, because anything that we wanted could be made by amendment. Otherwise I would have written a long minute of dissent."

His Excellency the PRESIDENT:—"So far as the Council is concerned, there is nothing to show that the select committee attached more importance to this than any other question. Now we come to the last stage of the Bill and the Council is confronted with this proposal. My suggestion is—I think it will be acceptable—so far as the information placed before this Council formally goes, there is no reason why the Council should attach more importance to this amendment than any other amendment. The debate on the question is another matter.

"Let me deal with the motion of the Hon'ble Mr. Yaqub Hasan for adjournment. The Honourable Member complained that the notice given by the Government was not sufficient for the consideration of this stage of the Bill. So far as I am aware, the notice required has been complied with. Let me suggest further that if objection was to be taken properly on such a ground as that, it ought to have been taken before we commenced our proceedings. This is an objection which should have been taken properly at the beginning and not when we come to an amendment on which there is some difference of opinion. It would have had more force if it had been taken at the beginning of the consideration of this stage of the Bill.

"May I say one further word? I sympathise most heartily with the desire of the Madras Corporation to augment its sources of revenue. I have the warmest sympathy with their difficulties. I know how anxious and responsible their work is and how essential it is that there shall be for the due execution of their duties sufficient reliable income. I feel sure I am speaking for the Government when I assure them on that point.

"Having disposed of that what position do we find ourselves in? This Bill has been under consideration for years. We have had the advantage in its consideration of the help of the present Honourable Member of the Council Mr. Rajagopala Acharlyar and we had a very great deal of time given to it by his predecessor, the former Indian Member, Sir P. S. Sivaswami Ayyar. I know from personal experience how devoted and ungrudging was the expenditure of time on their part to the formulation of this measure which has gone through most careful stages. The suggestion that it has been hurried cannot be supported from any point of view. It has

been considered by officials and non-officials and every effort has been made to obtain full information and advice. Now until this very last stage when really I may claim that substantial progress has been made, no protest indicating to the Government the difficulties of this question really reached us, and now we are asked to take a step which will postpone the whole work. It is not postponing it for a month, because if I understand him the Honourable Gentleman wishes to postpone it until a settlement is come to on the disposal of the abkari revenue under the Montagu-Chelmsford Report. It is obvious to those who have studied the situation that no settlement of that kind can possibly be expected for a period much longer than a month ; it will more likely be a year or two. You have not only the consideration of the report on the main lines but you have the carrying out of all the recommendations about the Central Government and the relations between the Government of India and between the Provincial Governments. It is only then you can begin an arrangement between the Provincial Government and the local municipal authorities. Is this matter so important that you must throw away all the labour of the past two years? Is it so important? I would ask the Council to consider how far their own reputation and responsibility is concerned in this matter. It is quite true that we have to show the utmost consideration to the Corporation's representatives who are on the Council and speak as representing the views of the Corporation. On the other hand, the Legislature Council stands for the Presidency as a whole; and if you throw away all the time and trouble that has been spent on this Bill, it will seriously affect the opportunity and time which will be available for attending to other parts of the Presidency. I would, therefore, ask the Council really to take a wider view of this question and to believe that the Government of the Presidency are interested in the welfare of the Council and will not lose any opportunity of advancing its welfare and that it is unwise on this one point to arrest the usefulness of all the work that has been done.

"I would not say much about the merits of the question, but I would put this one point. We are apt here to forget—I feel it myself, I hope I am not contributing to it unduly, but other members are apt to forget the wider bearings of a question such as this. Repeatedly in the debate the interests of the district authorities have been involved on one side or the other. You are a little apt to forget the real interests of the Corporation as compared with the wider interests and bearings of this question. There is a great deal to be said on the question on its merits, whether it is wise, whether it is in the real interests of the local authorities that they should depend upon the license fees for their revenue. There is a good deal which can be said and which has not been said on the other question. The interest of the corporation is, I take it, confined and limited to the necessity for having sufficient and reliable income. It is not so important to the corporation from what source that income is derived so long as the income is there and can be relied upon and is sufficient for it to carry on its duties. That is the main essential. If you hook on to speak, if you attach the welfare and the fate of your revenues to other interests, you may find them prejudiced in the end. That point has been alluded to already. There are disadvantages in getting a share of any revenue. Whenever that revenue is interfered with, your interests are interfered with. Whenever the corporation gets a share of any particular revenue, whenever any attempt is made to touch that revenue, the Corporation's interests are at once affected and possibly prejudiced. On the other hand, from the point of view of the Central Government the fact that the local authorities have a share in certain earmarked heads of revenue hampers the freedom of the Central Government in dealing with these revenues. None of these considerations have really been thoroughly debated upon in this Council, because the matter is not before us. Only one incidental point was alluded to, the interests of temperance. It is not at all clear that the interests of those who wish to advance temperance will be met by giving the local authorities a direct share in the welfare of license revenue. It is a very serious responsibility to take for this Council to decide this matter. In my judgment, on this occasion I would put it to the Corporation, if I may, while I have every sympathy with the difficulties of the Corporation, I would venture to urge "let us pass this Bill in whatever form the Council approves, and it will not be difficult to amend the financial provisions once the big question of Imperial and provincial finance in India is settled." To wait for that will, I think, mean delaying unjustifiably most useful provisions for the extension of local self-government, the genuine extension of Local Government which this Bill provides, the extension of the franchise, the wider constitution of the Corporation, in fact a step in that education in Local Government which is so much desired at the present time. I shall now put it to the Council."

The Hon'ble Sir GORDON FRASER :—"May I ask one question ? If the Local Government undertake to refer this matter to the Government of India and bring in an amending Bill, it will alter the question very much. I would consent to allow the Bill to go through without the amendment, if an amending Bill will be brought up. But on the other hand, I should be prepared to support this amendment unless the Local Government gives that assurance."

His Excellency the PRESIDENT :—"I can assure him that the Local Government would be quite prepared to address the Government of India and lay before them the feeling of this Council on the matter and ask them to give their attention to it, so soon as the conditions of Imperial and Provincial finance are settled."

The Hon'ble Sir GORDON FRASER :—"May I press this particular point? I think Your Excellency put it rather too wide. May I know if this particular point is to be put, so that we may get a prompt reply and then we can bring in an amending Bill? We cannot wait."

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His Excellency the PRESIDENT :—"I do not want to wait."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR :—"May I supplement it by another question? Your Excellency, this Bill cannot be passed into law now: it will have to come at another meeting. By that time you may get a reply."

His Excellency the PRESIDENT :—"I do not think it would be honest on my part to say that we will get the reply or hold out any hope that on this particular matter we shall get a decision from the Government of India in time to incorporate it in the present Bill. The Government are perfectly prepared to lay before the Government of India the expression of feeling in this Council in this matter and urge them to deal with it at the earliest possible moment."

The Hon'ble Mr. T. RICHMOND :—"May I make a personal explanation as a member of the Select Committee? I fully intended to write a minute of dissent, but it was suggested by the Honourable Member in charge—and the suggestion is embodied in paragraph 5 of the Select Committee's report—that separate minutes of dissent were unnecessary and that the members might sign the report and bring up any matter on which they disagreed at the discussion in the Council. Taking this view I did not record any dissenting minute on this and several other points."

The Hon'ble Dr. T. M. NAYAR :—"May I clear up one point? Did I understand Your Excellency to say that, as soon as the financial arrangements between the Local Government and the Imperial Government are settled, the Local Government would undertake the revision?"

His Excellency the PRESIDENT :—"The Government are quite prepared to address the Government of India pointing out to them the feeling on this particular point which they have heard at this discussion and urge the Government of India to do their best to deal with it at the earliest possible moment."

The Hon'ble Dr. T. M. NAYAR :—"When the financial relations between the two Governments have been settled, it will be no longer for the Government of India, but it will be for the Local Government to settle this matter."

His Excellency the PRESIDENT :—"The Honourable Gentleman is contemplating a time when it will be within the power of the Provincial Government to decide it; then it is always possible for the Honourable Gentlemen of this Council to bring up this matter."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO :—"May I suggest that the further consideration of this clause be put off till to-morrow morning?"

His Excellency the PRESIDENT :—"Let us take decision on this point. The words proposed to be added are 'a licence fee on places used for sale of spirituous and intoxicating liquors.'"

The amendment was put and lost.

His Excellency the PRESIDENT :—"We will take the names if the Honourable Member wishes it."

The Hon'ble Dr. T. M. Nayar demanded a poll which was taken with the result that 17 voted *for* and 28 *against* the amendment. The following was the division:—

For	*Against*
The Hon'ble Diwan Bahadur M. Ramachandra Rau	The Hon'ble the Advocate-General.
,, Mr. P. Siva Rao	,, Sir Alexander Cardew.
,, Mr. K. Rama Ayyangar.	,, Mr. J. Davidson.
,, Dr. T. M. Nayar.	,, Mr. G. G. Todhunter.
,, Mr. B. Venkatapati Raja	,, Mr. A. Y. G. Campbell.
,, Mr. T. Richmond.	,, Diwan Bahadur R. Ramachandra Rao.
,, Diwan Bahadur K. R. Suryanarayanamurti Naynda.	,, Mr. M. Young.
,, Mr. K. K. R. Kuhsalappam Muppil Nayar.	,, Mr. L. E. Buckley.
,, the Raja of Pithapuram.	,, Mr. N. E. Marjoribanks.
,, the Raja of Bobbili.	,, Khan Bahadur M. Aziz-ud-din.
,, Diwan Bahadur A. Subbarayulu Reddiyar	,, Rao Bahadur V. K. Ramanuja Achariyar.
,, Rao Bahadur T. Ranga Achariyar	,, the Rev. G. Pittendrigh.
,, Yaqub Hasan Sahib Bahadur.	,, Sir Faweless Barber.
,, Mr. K. Chidambaranatha Mudaliyar.	,, Sir Gordon Fraser.
,, Mr. A. Suryanarayana Rao.	,, Sir Francis Spring.
,, Mr. A. S. Krishna Rao.	,, Mr. J. H. Thonger.
,, Mr. B. V. Narasimha Ayyar.	,, the Most Rev. J. Aelen.
	,, Mr. J. C. Molony.
	,, Mr. R. Littlehailes.
	,, Mr. W. Hatton.
	,, Mr. W. J. J. Howley.
	,, Diwan Bahadur P. Rajagopala Achariyar.
	,, Mr. H. G. Stokes.

The Hon'ble Mr. A. S. KRISHNA RAO:—"I have the honour to move amendment No. 54 which is as follows:—

'*Add* the following at the end of the clause:—

"and (*i*) a terminal tax on railway passengers."'

"The Council has so far discussed some of the financial provisions in the present Bill and excepting the amendment of my Honourable Friend the Advocate-General suggesting that the duty on firewood be taken away involving the corporation in a loss of revenue of about Rs. 50,000 on that account, other amendments asking for an increase of the financial resources have all been rejected. Though with considerable hesitation as to the success of the attempt I now venture to move that a terminal tax be introduced. If it were possible to manage any corporation or any local body without any form of taxation, the people concerned would have immense satisfaction. But so long as we realise that it is to the interest of any body to manage its own finance and as best as possible raise its own revenues and regulate its own expenditure, it is quite necessary that means should be devised for improving those resources. Having rejected the various financial suggestions made, I would now ask the Council whether they would not consent to the imposition of this terminal tax on railway passengers, which will not cause any unnecessary hardship to any person. It should be remembered that even if these mild and modest measures are disapproved or rejected by this Council, the result will be that attention will have to be paid to the property tax as the main source of revenue apart from other small sources, even though it might unnecessarily and harshly affect the owners of houses or the occupiers of houses. And what is the scope of this terminal tax on railway passengers? At this stage when we are considering clause 98, it is unnecessary to consider the details of this provision. As for the details, according to the scheme of the Act other amendments follow which are Nos. 72 and 119. With some slight modification the Hon'ble Mr. Ramachandra Rao has given notice of a similar amendment. But at this stage we have only to consider the desirability or otherwise of imposing a terminal tax on railway passengers.

"From the mere theoretical point of view, persons might consider that it may not be necessary or proper to impose a tax on passengers coming into the city. But I would ask whether it is not desirable for those who come and stay here even temporarily and enjoy the amenities of life provided by the corporation to pay some tax whatever it be. The chief merit of this tax is that it is a very moderate one—about six pies for third-class passengers, a little more in the case of second and first class passengers; and it is ordinarily collected along with the railway tickets by the Railway authorities. They will generally charge a small commission for collecting it. The whole of the collection work is done by them and the benefit goes to the corporation. In the original Bill which was published in 1916, we find that provision was made for the imposition of a terminal tax. It will be found that in the Bill of 1916 clause 113 provides for a terminal tax on railway passengers. I have just taken the wording of my amendment from that Bill. It contains elaborate provisions as to how the tax should be levied, in clause 150 and later on in the schedules. When the tax is so light as not to unnecessarily cause any hardship to any particular individual and when it can be so easily collected as not to increase the work of the corporation to any unnecessary extent, I would ask whether there is any reasonable justification for not allowing at least this additional resource to the corporation.

"Honourable Members will also see that it is proposed to add this as an addition to clause 98 after (*h*), the effect of which will be that 'the corporation may levy a terminal tax with the previous sanction of the Governor in Council and the Governor-General in Council.' If it is suggested that the Government of India have to give their sanction or may raise objections and so forth, there is the necessary safeguard in the section itself which suggests that before it is actually levied the sanction of the Governor in Council and the Governor-General in Council will have to be obtained. Therefore what the Council has to do now is to give their sanction to the imposition of the tax on railway passengers subject to the provision that the sanction of the Governor in Council and the Governor-General in Council will have to be obtained. With these safeguards I cannot myself imagine how there can be any reasonable objection to the imposition of this tax.

"I may bring to the notice of this Council that when opinions were invited from the various district municipalities on a former occasion as to how they would improve their financial resources, they considered this question at considerable length; various sub-committees were appointed by the municipal councils, those opinions were submitted to the Government through the Collectors of the districts; those opinions are published in G.O. No. 2196, dated the 23rd December 1916. An analysis of these opinions will show that various municipal councils which considered the incidence of taxation in their respective municipalities suggested as an additional financial resource the imposition of a terminal tax like the one suggested by me for the City of Madras. I only mention it as an instance to show that this tax has been thought of and approved even in the case of mofussil municipalities. When that is the case, we need not hesitate, so far as the City of Madras is concerned, to give sanction to the imposition of this tax. Under the Calcutta Improvement Trust Act of 1911, they have actually been collecting this terminal tax and they have been utilizing it for the improvement of the city. We find also in various other provinces where there has been octroi—we discussed it yesterday—they are at present trying to have it replaced by a terminal tax, a terminal tax on goods as well as on passengers. I have not thought it necessary on this occasion to suggest a terminal tax on goods.

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because it might in a way partake of the nature of octroi. I have confined my amendment to a terminal tax on railway passengers because it is easy to collect it from passengers without any inconvenience. This principle of terminal tax is well known in some places and a pilgrim tax has been suggested in other places. So far as the City of Madras is concerned, a terminal tax is a most desirable tax, as it will add to the revenue to a substantial extent and no objection can be urged against it."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"I have a similar amendment on this subject and I would like to say a few words in support of this proposal. Having heard the Honourable Member's previous speech on a new tax, I take it that objections similar to these urged then will again be urged, that the Government of India will have to consent to this tax and difficulties would be pointed out in the working of this particular tax. I shall therefore apply myself to these two matters.

"In regard to this tax, my Lord, I may point out that the proposal is that this should be imposed with the previous sanction of the Governor in Council and the Governor General in Council so that if the Corporation does not succeed in persuading Your Excellency's Government and the Governor-General in Council, it will not be in a position to levy this tax. Therefore even assuming for the sake of argument that the Government of India are not at present disposed to sanction the imposition of such a tax, they have a further opportunity of examining this question when it is actually placed before them by the Corporation, and then if they still have reasons for withholding their sanction they will have an opportunity of doing so under this section. Therefore assuming for the sake of argument that Your Excellency's Government propose the imposition of this tax and the Government of India are not prepared to sanction its introduction, I respectfully submit that the provision of the tax in this Bill will not in any way jeopardise the power of the Governor in Council and the Governor-General in Council to withhold their sanction. Therefore the addition of this safeguard is perfectly legitimate."

His Excellency the PRESIDENT:—"I do not follow the Honourable Member's argument."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"If this amendment is carried, this section will read 'and may, with the previous sanction of the Governor in Council and the Governor-General in Council, levy a duty on certain transfers of property in the shape of an additional stamp duty and a terminal tax on railway passengers'. So that it contains sufficient safeguards even assuming it is introduced after clause (a)."

His Excellency the PRESIDENT:—"I am only trying to follow his argument. We should introduce it because we could veto it? Is it because we need not carry it out that we should introduce it?"

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"We can provide for it. It is exactly the same thing with reference to the duty on transfers of property. The Corporation cannot straightaway impose it unless it receives the sanction of the Governor in Council and the Governor-General in Council."

His Excellency the PRESIDENT:—"The Honourable Gentleman has assumed that the Government of India object to it. If that is so, what is the good of inserting it?"

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"I do not say so, but even on the assumption that at present Your Excellency's Government or even the Government of India are not in a position to immediately sanction its application the mere provision of it in this Bill will not in any way take away their power to reconsider the matter of sanctioning its imposition or withholding sanction. I am suggesting that even if it is there there will be no difficulty in making proviso for it here and it will not lead to any difficulty in any manner whatsoever.

"The second point is the question whether the tax on railway passengers is one which will work in practice. I can only point out, my Lord, that in Calcutta under Act V of 1911 the Calcutta Improvement Trust is collecting this tax already. I may perhaps invite the attention of the Honourable Member to the Resolution of the Government of India on local self-government, dated the 16th August 1915, where this subject is dealt with. It says as follows:—

'In Benares there is a form of terminal tax which is imposed, with certain exceptions, on passengers coming to or leaving that station by rail. There is a radius of exemption beyond which the tax is levied and it is collected by the railway companies as a surcharge on railway fares. A similar tax is also in force in Calcutta which is levied by the Calcutta Improvement Trust and is collected from passengers entering or leaving that city by rail or steamer. In Hardwar, Ajudhia and Thaneswar, there is a tax on pilgrims and other persons who enter the limits of those municipalities. The tax at Hardwar is levied on railway passengers throughout the year, while that at the other two municipalities is imposed only on the occasion of certain special fairs. In Bombay a pilgrim tax may be levied under section 59 (6) (x) of the District Municipal Act, III of 1901.'

"I wish to point out to Honourable Members that this tax is already levied in Calcutta and no one who goes to Calcutta knows that he is paying this tax; if he is a third-class passenger 6 pies on the outward journey and 6 pies on the inward journey. It is one of those taxes which are very easily collected by the railway company. In connexion with the Pilgrim Committee we made inquiries as to its practical working and its applicability to various pilgrim centres. We came to the conclusion that it is perfectly easy to work it in some places. So far

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as the City of Madras is concerned if it is possible in Calcutta I do not know how its imposition in Madras would be difficult. Another reason I would suggest is this form of taxation is the only one which you can call upon temporary residents of Madras to pay for the amenities of life in Madras. They have a wholesome water-supply and I expect they have other conveniences of life, and these temporary inhabitants do not contribute anything. This is the only way in which we can call upon the temporary inhabitants to pay. When we were making this investigation about pilgrim centres we called for papers from the Madras Corporation and in those papers I found they themselves proposed it and their calculation showed that they would realize about Rs. 1½ lakhs.

"Finally, my Lord, this is not a new tax. The Honourable Member will remember that this was in the draft Bill of 1916. That is a point which has to be remembered, because this is not at all a new one. I quite recognize that it is not in the Bill as introduced, but the Government seem to have contemplated the imposition of such a tax when they incorporated it in the Bill of 1918. I trust in these circumstances with the safeguards that exist there would be no difficulty in putting in such a clause as this."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"Your Excellency, the Honourable Member has said that this was one of the taxes which the Government contemplated. What we sent up to the Government of India was the particular form of clause 110 'may with the previous sanction of the Governor in Council and the Governor-General in Council levy a terminal tax on railway passengers'. The Government of India have sent their orders vetoing it. In vetoing it they say that a surcharge on railway fares must operate as a tax upon railways by reducing either the traffic or the fares they can charge; such a proposal can be justified only in towns which are pilgrim centres."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"May I ask whether Calcutta is a place of pilgrimage?"

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"The Government of India have not said that. I am telling the Honourable Member what the Government of India have said. I am not going into the merits of the thing for the reason that my knowledge of Calcutta is very small and probably my Honourable Friend's knowledge is not much greater. What I am saying here is, here is a tax proposed, it was put before the Government of India who vetoed it. If you pass the tax and pass the law, they will have no other alternative but to veto the whole Bill and the whole Bill will have to go. By the time their order of the Government of India came, the Select Committee had begun its sittings and it was put before the Select Committee and it decided to defer to the wishes of the Government of India. I am mentioning these facts to show why it was dropped. For these reasons I cannot accept the Honourable Member's proposal. I cannot go into the merits. I cannot say it is unreasonable, because if I say it is unreasonable, you will ask why did you propose it."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"When did this order of the Government of India come?"

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"July 1918."

The Hon'ble Sir FRANCIS SPRING:—"When I thought of speaking on this amendment, I intended strongly to support this taxation. The Honourable Member has not spoken on the merits of the taxation. It has all the merits that a tax should have. It does not cost anything to collect, its incidence on the individual is small, and its results are quite valuable. In regard to the principle of a terminal railway tax. I never heard of this pronouncement of theirs before, and have not the slightest hesitation in saying that it is an extraordinarily short-sighted and wrong pronouncement. Had I been with the Government of India, I certainly would never have consented to such a pronouncement as this. So far as I understand, they have allowed it in Calcutta. The principles which the Government of India have quoted as justifying the levy of such a tax do not apply to Calcutta. It is not a pilgrim centre any more than Madras. I am told that when we send up the Bill for acceptance by the Government of India they have no power of throwing out one clause, but have either to accept the whole Bill or throw it out. I do not therefore wish to press my views."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I wish to say a word, Your Excellency. The Government in their memorandum, dated 21st July 1913, drew the attention of the Corporation to the unsatisfactory stage of their financial position. In reply to that the Corporation recommended this terminal tax as one of the sources which may be tapped. I have just heard the Honourable Member quoting from the Government of India resolution disallowing this provision, apparently supposing that Madras was not a place of pilgrimage. But may I remind the Honourable Member in charge that Triplicane and Mylapore are centres of pilgrimage, and if they are to be satisfied on that ground we can satisfy the Government of India that these are well-known places of pilgrimage. If the test of the Government is not itself a place of religious pilgrimage, it is a place of pilgrimage for many other purposes. If the test

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is to be whether it is a place of pilgrimage, I think Madras can satisfy that test. San Thomé is a place of pilgrimage for Christians. It has been the seat of a very ancient saint and so also is Little Mount. In fact it is the worst of the places of pilgrimage. Perhaps the Government of India are not aware of it. May I not urge upon this Government if this Bill goes with the support of this Government with an explanation added, may we not hope not only hope but expect, having regard to the volume of opinion in favour of such imposition, the Government of India would give their sanction to this tax and not wreck the Bill? Will they not think of the consequences? They have also, I suppose, some sense of responsibility. Will they throw out the Bill simply on that ground of their opposition to the terminal tax? If they are likely to throw out the Bill, are we to be frightened? I rather think the Government of India will realize their responsibility if the Bill goes in this form and they may see that this is a tax which cannot be objected to at all in principle. Madras wants to show that the Government of India's opinion does not stand in the way of this Council forming its own opinion in this matter."

The Hon'ble Mr. T. RICHMOND:—"May I inquire whether there are any precedents of the local legislature passing a Bill containing measures not approved by the Government of India and the Government of India vetoing the whole Bill?"

His Excellency the PRESIDENT:—"I do not think there is any precedent."

The Hon'ble the Rev. G. PITTENDRIGH:—"I would agree with the Hon'ble Sir Francis Spring that all our efforts should be made to secure this particular provision. I was the more anxious to give my support to this motion because I was compelled to vote against the last motion as it would not be in the interests of temperance. But as my friend the Hon'ble Mr. Ranga Achariyar suggests, is there no method of bringing pressure to bear upon the Government of India in a matter like this? That is what I wish to ask. It is possible in any way to bring the views of this Council forcibly to bear on the Government of India or on the Viceroy so that this tax may be secured."

The Hon'ble Mr. A. S. KRISHNA RAO:—"May I say a word in reply? The only objection which has been urged against this proposal is that the Government of India have opposed it and that they would veto the whole Bill if the Council should pass this amendment. I make an appeal to this Council that in the passing of a Bill of this description, we should express our opinions freely and frankly as to whether we are satisfied with the measure and whether it is salutary. We may express our opinion as to the desirability or not of imposing this tax. Even the Government of India have stated that in the case of some centres of pilgrimage, it will be justified. The Hon'ble Mr. T. Ranga Achariyar has pointed out that we can even make out a case that this is a place of pilgrimage, and that we can appeal to the Government of India. I do not wish to put the case on that ground. I will place it on a higher ground. If this Council situated as it is, representing various interests and communities, should deliberately come to the conclusion that, in the best interests of the Corporation, a terminal tax should be levied with the sanction of the Governor in Council and the Governor-General in Council, may we not hope that the Government of India will reconsider their position and accept our request? Are we to suppose that the Government of India will be so unreasonable as to take the view, that simply because subject to their sanction and that of the Governor in Council, we have added a terminal tax, the whole Bill with 400 and odd sections and several schedules should be thrown away? I do not think they would take such an unreasonable view. If that misfortune should happen, I do not think we should shrink from our responsibility and from facing that misfortune."

The Hon'ble Sir GORDON FRASER:—"I want to ask one question before we vote upon this amendment. Does this amendment rank like the previous one, if this one is passed, will it be hung up for a long time?"

His Excellency the PRESIDENT:—"There is no good of our saying that the Government of India will be reasonable. We do not know if they will take this view; we have already consulted them and they have given a plain answer."

The Hon'ble Mr. R. V. NARASIMHA AYYAR:—"May I know whether it is with reference to the Madras Corporation that that reply was given?"

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"This Bill deals only with Madras."

His Excellency the PRESIDENT:—"We have clearly consulted them on this matter and they have vetoed it. We have no doubt as to their opinion. That is a fact the Council must take into consideration. If the Bill will not be allowed to be passed into law, with that provision in it, there is no use. We have already consulted the Government of India in the matter and we are bound to accept their decision. It is a question whether it is worth while for this Council to vote in favour of such a motion."

The amendment was put and lost.

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The Hon'ble Rao Bahadur T. Ranga Acharyar demanded a poll which was taken with the result that 13 voted *for* and 18 *against* the amendment. The following is the division :—

For	*Against*
The Hon'ble Mr. M. Ramachandra Rao.	The Hon'ble Sir Alexander Cardew.
" Mr. P. Siva Rao.	" Mr. L. Davidson.
" Mr. T. Richmond.	" Mr. C. G. Todhunter.
" Mr. B. Venkatapati Raju.	" Mr. A. Y. G. Campbell.
" the Rev. G. Patterdrigh.	" Mr. M. Young.
" Mr. Yaqub Hasan.	" Mr. R. Ramachandra Rao.
" Mr. T. Ranga Acharyar.	" Mr. L. E. Buckley.
" Mr. A. S. Krishna Rao.	" Mr. N. E. Marjoribanks.
" Mr. B. V. Narasimha Ayyar.	" Mr. M. Aziz-ud-din.
" Sir Francis Spring.	" Mr. V. K. Ramanuja Acharyar.
" Sir Gordon Fraser.	" Mr. A. Subbarayalu Reddiyar.
" Mr. J. H. Thonger.	" Mr. R. Littlehailes.
" the Most Rev. John Aelen.	" Mr. J. C. Molony.
	" Mr. W. Hutton
	" Mr. W. J. J. Howley.
	" the Advocate-General.
	" Mr. P. Rajagopala Acharyar.
	" Mr. H. G. Stokes.

His Excellency the PRESIDENT :—"I understand that the Hon'ble Sir Francis Spring is going to move amendment No. 5b."

The Hon'ble Sir FRANCIS SPRING :—"I shall move it as an amendment to clause 102."

Clause 98 was allowed to stand part of the Bill.

Clause 99.

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR :—"The amendment which I have the honour to move runs thus :—

"In clause 99 (2), after the words 'section 102' *add* the following words :—'and subject to a maximum of twenty per cent in all.'

"This relates to the property tax which is to be levied by the corporation in order to carry on its work. Your Excellency, the proposal according to the Select Committee is that the corporation should have power to put any percentage of tax on house and landed property in the city. 'It is given full self-government.' That will be the answer which the Honourable Member in charge will give when he rises to reply : 'Here it is, look at the gift we are making to the corporation ; we are giving them full liberty to tax themselves as they like.' But when it comes to fixing the pay of the commissioner you say : 'No, we will put the limit.' When it comes to fixing the pay of the Revenue Officer and the Health Officer you say : 'We will put a limit.' No liberty there. As to signing contracts you say : 'We will give the power to the commissioner.' He may sign any number of contracts up to Rs 10,000. 'He will set the tune, you, corporation pay for it.' That is really the effect of all the sections which we have passed. Any number of contracts up to Rs. 10,000 and Rs. 50,000 will be passed by the commissioner and by the Standing Committee of seven members respectively. We have been trying to enhance the sources of revenue, but unfortunately you will notice that every one of the suggestions, although accepted in principle, on account of technical objection was vetoed. Of course, we are unable to carry any suggestion to improve the financial resources of the corporation.

"It is now admitted, as I just now read,—as early as 1913—, that Your Excellency's government recognized the stringency of the financial condition. That is well recognized by everybody, so I need not dilate upon that point ; but what is the taxation which is left ? The property tax. The property tax in this town, if we trace its history, has always been subject to a maximum beyond which the corporation cannot tax itself. It has always been subject to a maximum in every one of the Municipal Acts that we know. It is so in Bombay and Calcutta, and also in the district municipalities. Everywhere a maximum is fixed, beyond which the local body cannot tax itself. The Government are very wise in that. They know perfectly well that the resources other than the property tax are limited. But on the other hand they are throwing an unlimited burden on the corporation which the corporation is not to control, but somebody else appointed by the Governor in Council. He is to have full control ; he must have money and therefore he has to get it. He will say when the budget comes : 'I have passed a project and I have sanctioned estimates and I have entered into these contracts ; the Standing Committee has passed it, here is the budget, sanction it.' The corporation has full control over the budget, subject to the provisions of the Act. The corporation will have therefore to find the money for financing the obligations incurred by others. You say : 'We give you unlimited powers, go on ; why are you afraid ? You may tax yourselves 10 per cent or 20 per cent or 30 or 60, 70, 99 or 100 per cent.

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It will be impossible to go beyond 100 per cent. Tax yourselves to bleed yourselves. You go on raising. The Governor in Council will come down under the extraordinary powers and say, carry this out; we give you a special engineer; we will send for him from England, we will give you a special health officer, carry out improvements; we will give you a special sanitary engineer, to cleanse the Cooum, so that the city may be quite free and good for all of us. The occupiers will grumble. We give you unlimited powers to tax yourselves." That is the gift which this Bill is making. I want to make it perfectly plain to the Government that the only gift of responsible government is this liberty to tax ourselves. We get a free constitution, a good constitution, namely a lower franchise which is one important education as Your Excellency said a few minutes ago. But what about the functions and powers that we will have, it will be worth while to look.

"As I pointed out, there has been a maximum limit all along. It was 5 per cent when the first charter was given to the Madras Corporation in the 16th century. We are a very ancient corporation. Then again it was 6 per cent; then 7½ per cent; afterwards 10 per cent, 16 per cent and now 18¾ per cent. That is the limit which we have now reached. It will be interesting for the Council to know the total revenue realised by the corporation under this new Act, Lord Curzon's gift of 1904, how our revenue stood and how the property tax stood and how we have been progressing at a terrible pace in imposing this taxation on houses. I want to take the Council for a few minutes into my confidence. I shall give the figures of the total revenue, the revenue from property only and the incidence of the tax on the population—

Years.	Total revenue.	Revenue from property only.	Incidence.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
1905-06 ...	17,43,251 9 5	9,43,863 13 8	1 13 7
1906-07 ...	19,43,240 8 8	10,97,167 12 3	2 2 5
1908-09 ..	22,89,036 11 5	12,09,051 1 0	2 5 6
1910-11 ...	25,05,898 12 2	13,22,126 13 11	2 8 8
1913-14 ...	27,16 824 1 2	15,70,971 11 1	3 0 5
1914-15 ...	28,86,387 4 10	16,63,135 15 2	3 12 11
1917-18 ...	33,11,014 12 9	19,38,502 10 8	4 8 9

"So in the space of nearly 13 years from Re. 1-13-7 per head of the population it has risen to Re. 4-8-9. At a recent open air meeting of the rate-payers of the city, one vernacular speaker put it rather humorously that if the Government give the municipality liberty to tax themselves there is always a tendency to go up and never come down. So he asked very pointedly the municipal commissioners among the audience whether we came to a reduction at any time. We had to confess we had never exercised our liberty in that direction. We always exercise it in the upward direction and never in the downward direction. That is the tendency of all tax gatherers and of every one who wants to collect the tax for one purpose or other and it is so in the case of everybody. The answer of the Honourable Member will be 'we give you full liberty.' As a practical man I will ask him whether it is in his experience that there ever was a reduction. The only example of reduction was in the salt tax on account of the volume of public opinion, and again it was raised. That is the only tax I remember where any tax was ever reduced. But be that as it may, I have to point out that the present percentage is a high percentage and we are not giving them any other source of revenue. On the other hand, the burden thrown upon them is very great. If you are not giving them any other financial resources, you are asking them to bleed themselves, and may I add they will have to bleed themselves to death if the burden is to be thrown merely upon the house-owners. I do not think it would be right to throw the burden on the corporation. I do not think it is right not to fix the maximum when the corporation has all along been objecting to this liberty being given. It is not safe to leave it to them. After all, we commit the rate payers numbering three lakhs to the tender mercies of a small body with liberty to tax them as they like. The Hon'ble Mr. Thonjee pointed out, when the Bill was introduced, that if you leave the property in a state of uncertainty, nobody will be able to know what the tax will be next year and you will be discouraging people from investing in property. As Mr. Govinddas and Chatterbujadas said the other day, he was himself trying to dispose of his property. Speaking for myself if this Bill is going to become law I would dispose of all property in Madras and buy property elsewhere. I am sure people taking a business view will certainly do that. It will be absolutely mischievous to leave it without any statutory limit. I propose a reasonable limit. Can you ever tax any property more than 20 per cent of its value, which is 1¼ per cent more than the existing limit? We began, I think, with 5 per cent and now I say let us give them liberty to tax themselves up to 20 per cent. We do not want this freedom. Freedom for what? Freedom for killing ourselves? We do not want it."

The Hon'ble YAQUB HASAN SAHIB Bahadur.—"I beg to second this amendment. Till a few days ago, I was against this maximum being imposed on the taxation. I was of opinion that confidence should be placed in the members of the corporation that they will not raise the tax on property beyond the limit up to which it can bear. If you place this maximum on this taxation, it will mean that we have no confidence in the councillors of Madras. We are afraid that some day they will raise the taxation to 50 per cent on property, especially when

there will be more of the poor classes of people in the corporation and not so many moneyed people or property people in it. The danger may be that these people who do not have property may raise it to a large extent. That will mean want of confidence. So till recently I was of the opinion that there should be no maximum fixed on the taxation limit; whether it is property tax or any other tax, freedom should be given to the Council. But now I find that our resources are not adequate and the corporation is not to be given liberty to raise revenues in any other way. The result will be that the property tax will have to be raised whether we like it or not. It has that liberty. The Government themselves will call upon us to exercise that liberty and raise the tax and then we will be compelled to do it. If this limit is placed upon the property tax, we cannot go beyond that, and we will have to find some other source for raising our income and then we will have to come before the Legislative Council to amend this Act in order to find other sources of revenue. From this point of view I support this resolution which I was reluctant to support before."

The Hon'ble Mr. A. S. KRISHNA RAO:—"Your Excellency, the only possible argument that may be advanced by the Hon'ble Mr. Rajagopala Acharyar in opposing this amendment is that there ought not to lurk in the mind of anybody any sort of suspicion against the corporation, when it is given a free hand in the matter of imposing the property tax. No other argument can be reasonably suggested. But before that aspect of the question is considered, we may take a comprehensive view of the frame-work of the whole of this Act. I would ask the Hon'ble Mr. Rajagopala Acharyar to tell us if this Act has been so framed as to give the Corporation large and unrestricted powers, or whether it is in respect of this particular question only that it is proposed to give it unlimited and unrestricted powers. I for one would have been in a position to support the view taken by the Select Committee to give the corporation absolute liberty to tax, if the Act had been so framed as to make the corporation a really self-governing institution so as to enable it to regulate its own expenditure freely and collect all its taxes, not this tax alone, but other taxes also, according to its pleasure. But the Act has not been framed on that footing. The Act is not calculated to make it a really self-governing institution in this respect. As the Honourable Mover of the amendment said, it is hedged in with so many limitations and conditions and it is to be governed by a commissioner appointed not by the Corporation, but by the Governor in Council who will have independent powers; and limits have been prescribed for the salaries of various officers; the maximum and the minimum limits have been prescribed for profession tax; and scales of fees have been prescribed for tolls and for taxes on animals and vehicles. When limits have been prescribed in the case of all other taxes provided for in the Act, on what different principle can it be suggested that a limit need not be suggested so far as the property tax is concerned? If the corporation were left a little more free in the matter of taxation, if other sources of revenue were also shown to the corporation, I can understand the reasonableness of giving it a wide latitude in this matter. How does the matter stand at present? The corporation after considering this question at considerable length made a number of suggestions for the improvement of its financial resources; and the suggestions include a number of taxes, a tobacco duty and other things, but they have not been accepted. Their financial resources have not been improved. If in the case of the property tax no limit is prescribed, there is a real danger that owners or property will be seriously prejudiced and handicapped. In respect of other sources, they have not been able to succeed in inducing the Government to give them a free hand. They cannot undertake big works. A perusal of the last administration report of the Corporation shows that they have various schemes of expenditure. The Hon'ble Mr. Ranga Acharyar has often pointed out that it is in a state of bankruptcy, and that without the help of large Government grants they cannot get on with their work. In these circumstances, the Corporation will be placed in an unfortunate and miserable position. The question is whether the important works that they have undertaken, the drainage and the water-works are to be stopped to the detriment of the rate-payers or whether they are to push up the house property tax beyond all reasonable limits so as to harass the rate-payers. That position will be very unfortunate. They will have either to stop these works or increase the tax though it be oppressive. That position will be an unfortunate and miserable position. It is but desirable that they should not be placed in that position for any length of time. For this reason it is desirable to fix a limit."

The Hon'ble Mr. J. H. THONGER:—"The last time I had an opportunity of speaking on this matter was when the Bill was originally introduced in this Council. This matter received the careful consideration of the Trades Association and we were strongly averse to a maximum not being fixed. We came to that conclusion purely as a body of business men. In carrying on our business we think it reasonable to fix prices so that everybody knows what he has to pay. Similarly in this case of property, a man should know what his tax is, because it affects him and his chances of disposing of his property. We cannot find a ready market for property if overhanging it there is uncertain taxation. From that point of view, I strongly support the adoption of this amendment. I may say, however, that I realise that even if we fix a maximum of 25 per cent, there is nothing to prevent the Corporation making its myth by adopting an arbitrary valuation. But that is a matter which we can control."

The Hon'ble Dr. T. M. NAYAR:—"My Lord, the proposal in this Bill seems to have taken quite a new turn, because until very recently the proposal with regard to taxation and the liberty of municipal bodies to tax themselves was contained in the recommendation of the

Decentralisation Commission, which is thus summarised in the famous Montagu-Chelmsford report: 'The Decentralisation Commission recommended that municipalities should have full liberty to impose and alter taxation within the limits laid down by law, but that where the law prescribes no maximum rate, the sanction of an outside authority should be required to any increase.' That was the prevailing opinion that there should be a maximum either fixed in the Act or there should be a superior sanctioning authority for raising the tax beyond that maximum limit, beyond the then existing limit. Then they go further and say: 'It is hoped that nearly all boards will contain substantial elected majorities and in their case it is proposed to accept the Commission's recommendation though indebted boards should still obtain the sanction of higher authority before altering a tax.' The principle of that will be accepted by any public authority who has to deal with the question of public finance. If a municipal board is indebted if it has borrowed largely, it must have borrowed on the credit of something, that is on account of its tax, and if it is based on property tax, the stability of that property tax, and this tax must be maintained. If the maximum of that taxation is liable to be altered, without proper scrutiny, without superior control, the stability of the value of this tax will fluctuate. Therefore the Montagu-Chelmsford report rightly points out that indebted bodies should obtain the sanction of a superior authority before altering the maximum. If that principle is accepted—and it will be very unfortunate if the Government depart from that principle—then you will have two alternatives. Either you should fix a maximum in the Act or every time the Madras municipality alters the rate it should obtain the sanction of the local Government. One of these alternatives is inevitable. If we have to choose between the two, I should prefer a maximum in the Act, because the Act once settled after proper discussion in a Council like this is more secure than the fluctuating opinion of the local Government in which the individual members change and their individual views on questions might change, and from year to year their opinions might vary. In order to have a steady view of the question, I should prefer to have a maximum limit. We have heard the expression of the Hon'ble Mr. Ranga Acharyar's opinion and also the opinion of some other landlords in Madras that if the maximum taxation is left unsettled, they would rather sell their house property in Madras than subject themselves to this. I can quite understand that. A man when he purchases a house must have some idea of what maximum taxation is going to be. In every country it is more or less known what the maximum is going to be. Here it is going to be unlimited and for investing your money you must know what you will have to pay. This is an absolutely unjustifiable position for the Government to leave the corporation in. I thought this was the commencement of home-rule for the corporation, but home-rule cannot come in one corner. It only comes with regard to maximum taxation. I strongly object to the principle of this provision. The Madras Corporation has got a very big debt of about Rs. 70 or 80 lakhs and if all of a sudden you have no limit, there will be depreciation of house property, and there will be depreciation in the value of the tax. I do not think we have a right to do that. If the Government want to do it, you must first pay these debts and then raise fresh debts on the clear understanding what these taxation proposals are likely to be. Otherwise, you will not be acting quite honourably to the people who have invested in municipal debentures."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"I do not quite follow that argument."

The Hon'ble Dr. T. M. NAYAR:—"The argument is if you allow this, the property value deteriorates, and if that deteriorates, the amount of revenue deteriorates, and it is on the strength of this revenue you raise debts; and therefore you are sure to depreciate the value of the property on the strength of which you have borrowed which is not justifiable. It is contained in the summary of the Montagu-Chelmsford Report that indebted boards should obtain the sanction of higher authorities before altering the tax."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"For reducing it."

The Hon'ble Dr. T. M. NAYAR:—"For altering it. Alteration implies also reduction. The control of higher official authorities is necessary for that. The Government of Madras have been quoting the opinion of the Government of India freely when we proposed something which they disapproved, saying how can we give you that; now we propose something which they approve and I hope you will not start with your insubordination in this particular instance."

The Council then adjourned for a short interval.

The Council re-assembled at 2 p.m. and the discussion on the amendment No. 58 was resumed.

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"My task in opposing this amendment has been rendered very easy by the fact that the Honourable Mover has been so good as to anticipate and say what the objections are which I am likely to raise. It gives me great pleasure to say that he has anticipated me in quite a correct way. My objection really is that this is a matter which might well be left to each local body to decide for itself. Whatever we may do otherwise, the property tax will for a long time to come be the backbone of the finance of municipalities. It will be the main thing and all the other things will be merely subsidiary things. That will be the main thing whether you like it or not. That being so, I think this is a departure in the right direction. To leave it to each local body to determine up to what rate it should go, is a move in the right direction. The Hon'ble Mr. Ranga Acharyar has told us how from time to time the corporation went on increasing this tax. I think he gave us a

number of figures saying that this went on increasing from so much to so much. Throughout this period, when this increase has been taking place, there has been this maximum. There has been this safeguard throughout the period when he complains that the property tax was being recklessly increased."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR :—"It would have gone even beyond if there were no maximum."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR :—" The existence of the maximum having given the Honourable Member so little protection, it is a matter for consideration whether he may not give the alternative of no maximum a trial. It may be that the circumstance that there is no maximum will sober the corporation in a way which the existence of the maximum has failed to do. When once the legislature puts a provision in the Act that we can tax up to a limit, the responsibility of the corporation is diluted. Suppose you put a maximum at 25 or 30 per cent, if you put a maximum, it has to be an outside maximum and not what the corporation can immediately do. It would mean what, for a period of 10, 15 or 20 years during which the Act is likely to be in operation, is likely to be the rate at which they may impose this property tax. That being so, it has to be put in at a rate which would provide for all reasonable contingencies. Suppose we now put it at 25 per cent. It means that hereafter it is open to those members of the corporation who want to raise it to say, 'there is no use of your saying that the Madras rate-payer cannot pay 25 per cent. The law says that we are able to pay up to 25 per cent.' That is our reason for having no maximum, that it will bring home to the corporation and the rate- payers a sense of responsibility which, to some extent, would be removed by the legislature taking upon itself this task of fixing a maximum as proposed. Also may I point out that under the new constitution, as it will soon be, we will have 50 councillors of whom 30 will be elected on a largely extended wide franchise, by all the various divisions, and of the remaining 20, 11 will be elected by institutions. In other words, we will have 41 out of 50 who owe their seats in some form or other to the citizens. Most of them will be property owners. It is a matter for consideration whether a council so constituted is likely to go forward in excessive zeal for putting on extra taxation. That is so far as the council is concerned. What about the Government? Suppose you put a maximum. The Hon'ble Mr Ranga Achariyar says' here is the Government continually asking us and pushing us to go foeward.' Would you not be in a better position to resist this pressure if you had no maximum than if you had a maximum? If you had a maximum, the Government can tell the corporation, 'go to the maximum imposed by the law,' but if there is no maximum, the whole field is open to you and you can at any stage cry 'halt.' I am simply saying that the very argument urged by the Hon'ble Mr. Ranga Achariyar is an argument for having no maximum. It will sober the members of the corporation and it will enable the rate-payers to put pressure upon them and to some extent it will strengthen their hands against the Government if there is no maximum than if there is a limit. If the maximum is to be put, it will have to be fairly high. I feel bound to oppose the amendment as put by the Hon'ble Mr. Ranga Achariyar, namely, to fix a maximum and also to fix it at 20 per cent."

The Hon'ble Mr P. SIVA RAO:—"Your Excellency, I strongly support the amendment moved by the Hon'ble Mr. Ranga Achariyar The issue before us is whether it is desirable to fix a maximum in regard to the property tax. I was wondering, when I went through the whole scheme of the Bill, when the other provisions of the Bill were so very liberal when restrictions were placed upon this or that, why Government should have given complete autonomy in the matter of taxation regarding house property. That is what puzzled me most, and I was trying to find out a solution for it Now I find solution for it in the speech of the Honourable Member in charge. He said at the outset that the property tax being the sinews of municipal finance, we must apply the principle of self-determination and so each local body, each municipality should have the power to determine for itself whether it can impose any amount as it likes. Now that means: I cannot help thinking to myself that this unlimited power, unlimited latitude given to the municipal corporation will have very untoward effect especially under the present circumstances The corporation is in sore want of money. It has been brought to our notice that the corporation is heavily indebted and under these circumstances, if this dangerous latitude of raising the property tax to any extent is to be given to members of the corporation, is it likely that they would use the power discreetly, considerately and in the interests of the rate-payers of the town? There is always a temptation to raise it especially when the law allows it; and when they cannot keep up normal standards of expenditure, there is always a temptation to fall back upon this source of revenue which has been described by the Honourable Member in charge as the backbone of municipal finance. Your Excellency, members of the municipal corporation should be placed beyond all temptation. It is already a heavy burden on the rate-payers of the town.

"In the interests of the rate-payers I protest very strongly against any unlimited power being given to the corporation Turning to the policy laid down by the Government of India and the Decentralization Commission already referred to by the Hon'ble Doctor Nayar, they say that within the limits laid down by the law, local bodies including city municipalities should have the power to levy taxation and they are strongly in favour of limits to be laid down by the statute. I do not see any reason whatever why that policy should be deviated from in this case.

There is also one other consideration, the risky investment and the tendency that the town-people have been already showing, to part with their house property. I do not want to repeat what has been said, but it is highly desirable to impose a maximum limit. Otherwise, it will be giving a dangerous power to the commissioner. It will be a dangerous latitude. It is an opportunity given to them to poison themselves and to kill themselves."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"My Lord, I have only to make a few observations with reference to what has been said by the Hon'ble Mr. Rajagopala Achariyar. I believe if he is consistent he should have insisted that there should be no maximum for other taxes also. Honourable Members will see that of the taxes mentioned, in section 98, in regard to the taxation on the companies, Schedule IV mentions the maximum limit up to which the assessment is permissible. Honourable Members will see at page 76, Schedule IV, where it is said that the company shall be assessed on the following scale:—'More than 20 lakhs, Rs. 1,000, more than 10 lakhs, but less than 20 lakhs, Rs. 500, and so on. There is a sliding scale. Then this is also laid down in section 110 that the maximum limits are fixed under Schedule IV. Then again in regard to profession tax, the limits within which it is open to the commissioner or the corporation to levy the tax on professions have also been fixed and the maximum has been fixed at Rs. 500 and there is a sliding scale up to Rs. 30. I ask the Honourable Member as to why it has been considered necessary to limit the powers of the corporation in regard to the taxation of companies and in regard to the taxation on professions. Why was this that this superfluous liberty has not been thought of in regard to those sources of taxation which are incorporated in the Act? Then again, in the case of taxes on carriages and animals, tax on motor-cars, the maximum has been fixed. I ask why was this limit fixed on the powers of the commissioner. Therefore it seems to me that this idea that the corporation should have the utmost liberty and that only in the case of house-tax and not in the case of a tax on professions, not in the case of a tax on companies, not with regard to taxes on animals, shows that the Honourable Member does not seem to be consistent in his advocacy of conferring this liberty on the Madras Corporation. If he wishes to be logical, it is perfectly open to him to suggest that in the case of the three taxes also, namely, tax on companies, tax on professions and tax on vehicles, it might be left to the corporation to fix it on any scale they like. Therefore, My Lord, the logical application of this principle has not been carried out with reference to the other taxes and it is a perfectly legitimate complaint that in the case of house property any increase which the corporation may aim at should be found from owners of houses. I am convinced that the result will be that whenever the corporation goes to the Government with a request for a Government grant, it is open to the Government to say 'you have not put up your tax to the limit which we consider reasonable and therefore we shall not pay you the grants you ask for.' It has happened several times I do not say in the case of the Madras Corporation but in the case of mufassal municipalities.

"I shall also like to point out that there is on the agenda, a proposal of the Hon'ble Sir Francis Spring who wishes to limit the liberty of the corporation to tax the Port Trust. I should very much like to know what the attitude of the Hon'ble Mr. Rajagopala Achariyar will be and whether he will be a party to curtail the liberty which he wishes to confer on the corporation with reference to the Port Trust. I shall hear his argument at the proper time and I shall not be justified in asking for the Honourable Member's attitude just now. My Lord, the Hon'ble Doctor Nayar has already pointed to the report of the Decentralisation Commission and I may perhaps also refer to the two subsequent resolutions of the Government of India on local self-government, one in 1915 and one in 1918, which seem to suggest that in the interests of the persons who invest money in municipal debentures, it may be necessary to provide for outside sanction in the case of house-tax. I would not weary the Council by referring at length to the observations made in this resolution, but they are substantially in agreement with what has been stated by the Hon'ble Doctor Nayar in the Reform Report. Therefore, My Lord it seems to me that this idea of having no limit is one which seems to be inconsistent as evidenced by other taxation proposals in the Act itself. I think there is considerable force in the observations of the Hon'ble Mr. Ranga Achariyar that some limit should be placed."

The Hon'ble Mr. T. RICHMOND:—"Your Excellency, I feel strongly that the amendment is a sound one. I am afraid that the Honourable Member in charge of the Bill is unduly sanguine regarding the future personnel of the corporation. He has enfranchised every tax-payer and every tax-payer is eligible to be a councillor. Theoretically he may expect an ideal council, but from a practical point of view, I am afraid, in the present conditions of Madras, his expectations are doomed to disappointment. I am afraid the move is a retrograde one. I do not know if the Honourable Member in charge of the Bill has gone through contested elections in Madras. If he has gone through any he would know the difficulties and trouble the candidates have even with constituencies containing a few hundred members. But when you are asked to deal with thousands as the future councillors of the corporation are invited to do, I fear many of the members who are now on the corporation and men like them are not likely to come forward as candidates. Either the enfranchisement will be a dead letter or you will have in the corporation some men of the class of tavern-keepers, or grocers with no stake in the city and with very little or no interest in immovable or house property. What

(Mr. Eichmond; Mr. Chidambaramatha Mudaliyar; Mr. Rajagopala Achariyar; Mr. Ranga Achariyar; Mr. Molony.) [12TH FEBRUARY 1919.

these men may do with these large powers in their hands it is difficult to foresee. It is possible that the extension of the franchise may not be a paper one, but if it is really going to take any effect, you will probably find an entirely different class of persons coming into the corporation. So I would ask my Honourable friend to pause, and ask him to consider whether the words 'not yet' which he has so often used do not apply in the particular instance. By giving the highest extension of the franchise which he could possibly give in the case of both voters and candidates, and by giving the corporation at the same time the unrestricted power of taxation, I think, the Honourable Member in charge of the Bill is going at a breakneck speed in the matter of municipal reforms and I do not know where we will be landing ourselves. It is a sound provision that there should be some maximum laid down in the matter of house property taxation. I support the amendment moved."

The Hon'ble Mr. K. CHIDAMBARAKATHA MUDALIYAR:—"May I inquire if there is any precedent for such unlimited power in any Municipal Act in India or in any civilized country? May I ask the Honourable Member in charge to tell me that?"

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"No maximum in Europe."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"Your Excellency, I can mention a few facts to enlighten the Council as to what people we are dealing with, in whose interests we are proposing this. There are 49,911 houses in the city, of which 14,422 are under Rs. 5 assessment, 12,789 under Rs. 15 assessment and 9,796 under Rs. 30 assessment, so that we have the bulk of the houses all under Rs. 30 except about 11,000. The houses of the annual value of Rs. 30 and upwards are only 11,695. All the rest are poor houses. You must remember that nearly 40,000 houses are under Rs. 30 assessment. In dealing with this point, we have to pay income-tax on house property. That is now one anna in the rupee, 6¼ per cent. Some will have to pay 2 annas and what with the super-tax, not only this 20 per cent of municipal rate we have to pay income-tax on house property and that also should be taken into account. I ask, is there any source of income which can be reasonably taxed to the extent of 20 per cent with all these extra burdens on it? To go beyond 20 per cent will be absolutely impossible to bear. If you add the income-tax and various other burdens, which will be thrown upon the owner, you will find it will come to 30 per cent and I do think that it is very hard indeed if you leave such unlimited and high powers in the hands of the corporation. I should have reduced it to 15 per cent, but I thought that there was no chance of anybody accepting it at present and therefore for the present I am content to have it as 20 per cent. I hope a day will come when we will have other sources. I had hoped till day before yesterday that there would be other sources of taxation. Those hopes were dashed to the ground; absolutely no hope at all of finding any other source of local revenue is given, but on the other hand, what has been happening? When the Bill was introduced in 1916, Government came forward with certain additional proposals with a terminal tax, with a surcharge on income-tax and all that is dropped and in 1918 when they introduced the Bill, they took away timber and firewood. Now the Select Committee restored timber and firewood. Government propose to take away firewood so that our existing resources are taken away and no new resources are given and then this wonderful corporation is tied hand and foot to the case of the profession tax, in the case of the company tax, in every other tax, but it is given full liberty for house-tax. I think it is a merciless campaign against house property in this town. Under these circumstances, I enter my most emphatic protest. Why I appeal to Your Excellency to give liberty to the officials to vote according to their conscience at least as regards this clause?"

The Hon'ble Mr. J. C. MOLONY:—"I should like to state a few facts to dispel any fears which the Council may feel at the picture which the Hon'ble Mr. Ranga Achariyar has drawn for Honourable Members. He has given a lurid picture of the progress of this tax but I should like to state what has been done. I think all Honourable Members who know the corporation would agree that in the first place the increase in the old house property tax was the result of a revision made by Mr. Raghavayya when he was the Revenue Officer. I think most people will agree that before that revision taxation of large buildings was altogether inadequate, and that Mr. Raghavayya fixed what was no more than a fair taxation. Now the increase of which the Hon'ble Mr. Ranga Achariyar complains so much merely represents Mr. Raghavayya's valuation. Mr. Ranga Achariyar imagines that the valuation is purely hypothetical but it is not so. It is based on the actual rent derived. The assessment is by the Revenue Officer and every tax-payer has a right of appeal and many do appeal and appeals are heard by a Board which consists of the president and two of the elected commissioners. I may say that as a matter of fact, on a matter of office practice, I have never taken part in any decision, but the decision has been left to the elected representatives of the people. About 60 per cent of the appeals are unsuccessful because obviously the appeals are against what is obviously correct. There is another detail in the picture of the Hon'ble Mr. Ranga Achariyar which I want to wipe out and that is the picture of the commissioner dragging the helpless corporation into extravagance. Surely we are all agreed that the commissioner is a servant of the corporation. He can only expend money sanctioned in the budget. He is given liberty to spend it but he cannot levy taxation of his own accord or enter into any projects

12TH FEBRUARY 1919.] *(Mr. Molony; Mr. Ranga Acharyar; Sir Gordon Fraser; Mr. Narasimha Ayyar; the President; Mr. Rajagopala Acharyar.)*

or expenditure of his own accord and come to the corporation and say 'find me funds'; funds must be provided first. There a great deal has been said arising from the supposition that property tax is the backbone of taxation in Madras. What is the proof of so stating an obvious fact? It is. What is the harm in saying that? It is said that Government will come and force the corporation to run up the property tax to an impossible maximum. They will say 'we will not give you a grant unless you have this taxation raised.' I have been for some time in the corporation and occasionally it has been my painful duty to disagree with the Government, but I think 4½ years is sufficient to convince me that Government collectively are a rational body. Why should they behave in the extraordinary fashion? As to the fact that town-people are parting with property and that the value of property is going down, that is ridiculous. If he will come round and see the records of my office, he will see it is shooting up at an appalling rate. Nobody is frightened by this increase in taxation."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"They hoped to get it remedial to-day."

The Hon'ble Mr. J. C. MOLONY:—"They must have been very confident. The Hon'ble Mr. Richmond seems to think that the corporation will embark recklessly on expenditure. Expenditure on what? Expenditure is for the benefit of the rate-payers. If the rate-payers do not want anything let them not send representatives who want to spend. It is taking the money from the people and giving it back to them in the way of improvements. The last objection is why property tax is unlimited while every other tax is limited. I do not know the official explanation for this, but it struck me, and it is obvious from the figures given yesterday, that the property tax is paid by the majority. The majority being the electors, the majority can protect themselves but the minority require protection against the majority."

The Hon'ble Sir GORDON FRASER:—"Your Excellency, I should be glad to know whether at this stage I am in order if I move an amendment that '25' be substituted for '20' per cent. I cannot help thinking that 20 per cent is too low if a maximum is fixed. Twenty-five per cent is a fair safeguard for the interests of property owners who in future with the business men of the corporation will have things all their own way. Twenty-five per cent is a more reasonable figure than 20 per cent."

The Hon'ble Mr. E. F. Barber seconded the motion.

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"It re-opens a very wide question."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"Will I be in order if I move that the profession tax be fixed at 25 per cent of the income?"

His Excellency the PRESIDENT:—"That does not arise. The position of the Government has been stated. I am anxious to give effect to the wishes of the Council so far as I can. There are two questions before this Council; first of all, whether a limit shall be fixed and secondly, what that limit should be. The Hon'ble Sir Gordon Fraser has expressed his view that he does not agree with that limit. It will be convenient for the Council to consider it."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"If I may say one word, at present they are paying 18¾ per cent and the limit of 20 really means stoppage of all development. You take it with that percentage and there the whole matter ends. I cannot accept that. As a matter of fact, the debate went more upon the general ground whether there should be any limit or not and I feel bound to point out to the Council that the Hon'ble Mr. Ranga Acharyar not only wanted a limit but wanted to stand practically where we are. How far will 1¼ per cent take you? It would really give you an increase of revenue. Apart from the main question, as to whether there should be a limit or not, there is a great deal to be said both ways, but as my Hon'ble Friend Mr. Richmond said, my estimate of what the corporation would be was possibly ideal and optimistic. Theoretically, I quite see I may be wrong, but I am equally certain that if the Council is now going to put it at 20 per cent it will be necessary to bring in an amending Bill. I want you as practical men to consider whether in proposing a maximum, we should not put it at a fairly high figure. I do not want to force my ideas upon anybody; when so many people intimately connected with the corporation, who know Madras very much better than I, all tell me that it is very unwise to have no limit and not to leave it there; I am prepared to defer to that. I do not want to force my wishes but I am bound to point out that if you accept 20 per cent you really make no provision for any development of any kind. You have largely to increase all other sources of revenue. I would appeal to the Council to take a more reasonable view of the thing and if the Council want a limit, to put it at some rate which will make it reasonably workable. What is the object of saying 20 per cent? I do not want to intervene at this stage. I am sorry I intervened at all."

His Excellency the PRESIDENT:—"I would not rule out the amendment of the Hon'ble Sir Gordon Fraser. Let me see what happens to this amendment."

The amendment No. 58 was put and lost.

The Hon'ble Rao Bahadur T. Ranga Achariyar demanded a poll which was taken with the following result:—

For	*Against*
The Hon'ble Mr. M. Ramachandra Rao.	The Hon'ble Sir Alexander Cardew.
" Mr P. Siva Rao	" Mr. L. Davidson,
" Mr K. Rama Ayyangar.	" Mr. C. G. Todhunter.
" Dr. T. M. Nayar.	" Mr. A. Y. G. Campbell.
" Mr T. Ranga Achariyar.	" Mr R. Ramachandra Rao.
" Mr P. Venkatapati Raju.	" Mr M. Young.
" the Lev Pitendrigh.	" Mr. L. E. Beckley.
" Mr. T. Richmond.	" Mr. N. E. Marjoribanks.
" Mr K. Suryanarayanamurti Naydu.	" Khan Bahadur Azizud-din
" the Raja of Pittapur.	" Mr. V. K. Ramanuja Achariyar.
" Mr. A Subbarayalu Reddiyar.	" Sir Fairlie Barber.
" Yakub Hasan Sahib Bahadur.	" Sir Francis Spring.
" Mr K. Chidambaranatha Mudaliyar	" Sir Gordon Fraser.
" Mr A Suryanarayana Rao,	" Mr. Littlehailes,
" Mr. A. S. Krishna Rao.	" Mr. J. C. Molony.
" Mr B. V. Narasimha Ayyar.	" Mr. W. Hatton
" Mr J. H. Thooger.	" Mr. W. J. J. Howley.
" the Rt. Rev. Arlen.	" Diwan Bahadur P. Rajagopala Achariyar.
	" the Advocate-General.
	" Mr. H. G. Stokes.

His Excellency the PRESIDENT:—"The amendment is rejected, 20 voting against and 18 for it. I do not know if the Hon'ble Sir Gordon Fraser wishes to move his amendment."

The Hon'ble Sir GORDON FRASER:—"I wish to move the amendment 'Provided that the consolidated rate shall not exceed 25 per cent of the annual value'."

The Hon'ble Mr. K. Chidambaranatha Mudaliyar seconded the amendment

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"Your Excellency, let me at once say that so far as I could see this amendment is very much more in what I would call the region of practical politics than the one proposed by the Hon'ble Mr. Ranga Achariyar. I have no doubt that some at least of those who voted against his amendment felt that if you tie the hands of the corporation by fixing it at 20 per cent it will seriously prejudice the work of the corporation. All the general objections that I have raised to 20 per cent should apply to 25 per cent also. I do not want to say that I have changed my mind about it, but I would leave it to the Council to decide as they think best. Whatever may be the rate, the idea underlying the limit seems to me theoretically unsound. I therefore feel bound to mention that for consideration; but so far as I am concerned, I am entirely in the hands of the Council. If they prefer to have a limit and provide 25 per cent to meet all practical needs, I shall raise no objection."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"May I take a formal objection to this amendment. This was originally proposed in the original Bill of 1916 and it was sent up to the corporation and the corporation rejected it. And then it came forward in this Bill without any limit. The question before the Council was whether you should put that limit or not and they have decided that question. I submit there has been no notice of this amendment of the Hon'ble Sir Gordon Fraser and it is not an amendment which arises out of my amendment. If it was, he should have moved it before vote was taken on my amendment. I submit therefore this amendment is out of order. He should have given notice of his amendment."

His Excellency the PRESIDENT:—"Strictly speaking, notice would have been preferable, but as we have just been considering the limit of 20 per cent, the only difference between the Honourable gentlemen's amendment and the amendment of the Hon'ble Sir Gordon Fraser is a question of figures. I hardly think it would be right to deprive the Council of the opportunity of considering it. I do not rule it out of order."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I object to this amendment. In fact, as the Honourable Member in charge of the Bill stated already and the Hon'ble Mr. Molony the president of the corporation, also told us, it is driving the corporation to-morrow to raise it to 25 per cent. That is what will happen, whereas now, if liberty is given to the corporation, they will resist any attempt to raise the tax. They can go up to Government and say: 'you have deprived us of all sources of revenue, you want us to put on our house-tax,' and they may say 'we will not do it'. Their hands will be strengthened in making the appeal to the Government of India about which the Hon'ble Sir Gordon Fraser was so anxious in connexion with the licence duty. We will be depriving that by the Hon'ble Sir Gordon Fraser's amendment. Government's hands will not be strengthened about the licence duty, if you put it on the statute book that you can raise it to 25 per cent. With what face can the local Government go to the Government of India and ask them for a portion of the excise revenue? When we hope to get the terminal tax and that promise was elicited by the Hon'ble Sir Gordon Fraser,

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if you go and put on this additional burden, the Government of India will say 'let them exhaust their resources which the law has given them and then we shall consider whether the amendment is necessary.' I am afraid the Hon'ble Sir Gordon Fraser has not given that thought to this very important question which it deserves. He must remember that the matter was fully discussed on two or three occasions by the corporation and the corporation felt that it would be an unjust burden thrown upon the house owners to make it go up to 25. You will find it impossible to get the corporation to consent to raise it to 25 per cent. They consented to go up to 20 per cent simply because the present financial resources are not sufficient. By accepting the amendment, you will be placing the corporation in a most awkard situation. You will simply ask the corporation to put it at 25 per cent. I dread it; in the name of the corporation I appeal to you not to consent to this amendment."

The Hon'ble Mr. B. VENKATAPATI RAJU :—"Your Excellency, I oppose the amendment of the Hon'ble Sir Gordon Fraser. It is a surprise that the Government could accept such a proposal, because we consider that the taxation of 25 per cent is preposterous in any event. When we refer to the other schedules, a person drawing in Madras Rs. 5,000 per mensem or Rs. 6,000 has to pay only Rs. 1,000. That is one-sixtieth whereas you want the landholder to pay one-fourth of his income. Is it a fair share? When you go to the other schedules you can easily see why the Hon'ble Sir Gordon Fraser is interested in the suggestion. He wants ample income, so that other persons may not be taxed. Persons who own houses are different from those who carry on other professions and therefore perhaps it is easy for others to suggest 'do not impose a tax upon those who get monthly salary or upon companies who make lakhs and lakhs, but do what you can with the house property and impose this high limit.' Government have once rejected the amendment and let us leave it to the good sense of the corporation. 'Once we impose a limit, they will be driven to raise the taxation. Our complaint is, the profession tax is very low. It is not even half a per cent whereas in the mufassal property tax is 1½ per cent. We should raise it to 25 per cent. We are paying a land tax of 40 or 50 per cent. I earnestly appeal to the Government to leave the matter as it is without helping one party or the other."

His Excellency the PRESIDENT :—"If I may say one word, there is no reason why we should not give a friendly decision in regard to it. The Council has rejected the former amendment for the good reason that it rejected the former limit. The question is whether the Council wishes that the Government should depart from their attitude of not fixing a limit and adopt the limit of 25 per cent proposed by the Hon'ble Sir Gordon Fraser. I can understand, while there is a desire to impose some limit, I can understand perfectly well the attitude of property owners. There seems to be an apprehension on the part of those who have spoken for property owners in Madras that unreasonable and unfair prejudicial taxation might be imposed upon property under this clause of the Bill. Now what the last speaker said is very true. There are general objections which guided the Government in coming to that attitude, there are general objections against fixing a maximum. It is not the case that in all cases of local taxation, a maximum is fixed. Reasons are these; in the first place, if there is a maximum of 25 per cent that is to say for this Council to fix a maximum of 25 per cent whatever the Council may say, would be taken as an indication that in the view of the Council and in the view of the Government, 25 per cent is not an unreasonable maximum, and that it is a just maximum to be fixed for the present. That is the implication of our fixing the maximum, whatever we may say to the contrary. The fact that the Council has passed this Bill with a maximum limit of 25 per cent would be taken as an indication to the public outside and to any party outside or inside the corporation as meaning that 25 per cent is in their view a reasonable limit at the present time. That is the one strong objection to fixing a limit and it has prevailed in arguing this question in other places that it is undesirable without full knowledge of the circumstances and without having examined the circumstances and knowing the elements of doubt and uncertainty that may affect the question, that is the decision in other places as well as here, there has been a hesitation to fix the maximum. The second objection to fixing the maximum, the Honourable gentleman has already suggested the Hon'ble Mr. Venkatapati Raju has suggested that there is a tendency to follow up the implication. We have mentioned the limit and the tendency is to work up to the maximum, so that it is really a question whether or not we would be wise in fixing a maximum. My Honourable friend has indicated that we merely want to do the wisest thing under the circumstances and I suggest that in arriving at a decision, let us remember that on the whole, people will act reasonably. Government, whoever are in the Government, will take a reasonable view of the situation. Suppose there is no limit of taxation, if they see that the corporation is acting unwisely in taking some steps, it is open to the Government to check the development of such unreasonable action. If, on the other hand, the corporation themselves find that the house property is going down, that their own assessments which they levy, are being affected by the weight of the taxation, that itself will be a self-acting check upon any such tendency, as feared by the Hon'ble Mr. Ranga Acharlyar. I quite allow that his fears are reasonable. It is proper that they should be given expression to here and it is quite proper that the Council should give due weight. What we should try to do is to arrive on a balance of opinions and judgments at the right decision. I must say that we may expect public authorities to act reasonably in the future as they have done in the past. I am strongly in favour of the Government adhering to the present position and not imposing any limit in the Bill. I think on the whole, it would be the safest and the wisest course. There is a great deal to be said for the other position."

(Mr. Ranga Achariyar, Sir Gordon Fraser; Mr. Rama Ayyangar; the Advocate-General; Rao, Pattabiraju.) [12TH FEBRUARY 1919.

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"At page 121 of the Council rules, it is said that where the local Government have to accept a change of principle, they will have to obtain the sanction of the Governor-General. The principle accepted by the local Government is not to put any limit. The change of principle will have to be submitted to the Governor-General."

The Hon'ble Sir GORDON FRASER:—"Under the conditions I withdraw my amendment."

With the permission of His Excellency the President the amendment was withdrawn.

The following amendment standing in the name of the Hon'ble Mr. A. S. Krishna Rao was not moved:—

58. At the end of clause 99 (2) *add* the following proviso:—

'Provided that the consolidated rate shall not exceed 20 per centum of the said annual value and shall not be less than 15 per centum of such value, except in virtue of local exemptions granted under proviso (a) to section 102.'"

The Hon'ble Mr. K. RAMA AYYANGAR:—"I do not propose to move amendment No. 60."

With the permission of His Excellency the President, the following amendment was withdrawn:—

60. In clause 99 (3) *add* at the end 'subject to an appeal to the Standing Committee whose decision shall be final.'

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I would not press amendment No. 61."

With the permission of His Excellency the President, the following amendment was withdrawn:—

61. To clause 99 (3) *add* as proviso—

'Provided that in cases where the property is wholly occupied by the owner the valuation as determined shall not be subject to revision within seven years of such determination.'

Clause 99 was allowed to stand part of the Bill.

Clause 100.

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I have an amendment No. 62, but I propose to adopt the Hon'ble the Advocate-General's amendment No. 62 A."

The Hon'ble the ADVOCATE-GENERAL:—"If the Hon'ble Mr. Ranga Achariyar will move that amendment of which I gave notice, I will accept it."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"Instead of my amendment, I move the Hon'ble the Advocate-General's amendment No. 62A:—

62A. After the words 'from year to year' *add* the following:—

'less a deduction of 10 per cent of such annual rent and the said deduction shall be in lieu of all allowance for repairs or on any other account whatever.'"

The Hon'ble the Advocate-General accepted the amendment.

The amendment was put and agreed to.

Clause 100 was allowed to stand part of the Bill.

Clause 101.

The Hon'ble the Rev. G. PITTENDRIGH:—"Your Excellency, I propose amendment No. 63:—

63. In sub-clause (b), *after* the word 'hospitals' *add* the words 'dispensaries and buildings used for educational purposes.'

"Clause 101 gives certain exemptions from the property tax. I propose to add to them 'dispensaries and buildings used for educational purposes.' With regard to dispensaries, a few years ago, it seems to me, that under the old Act, the Act at present in operation, dispensaries were not taxed, but some time ago a Revenue Officer seems to have discovered that they were not included under the word 'hospitals' and I am aware of a certain dispensary that has paid the tax recently. It appears to me that dispensaries are exactly in the same position as hospitals. If hospitals are charitable institutions, so are dispensaries. I therefore move that the exemption be granted to dispensaries.

"The second part of my amendment is: 'buildings used for educational purposes.'

"You will remember, those of you who took any notice of the draft Bill, that in the draft Bill educational buildings were exempted and then after consideration by Government, the exemption was withdrawn. Here again it seems to me that we are in exactly the same position as hospitals. The vast majority of educational buildings are, viewed in one sense, charitable institutions. That is to say, the management has put in a very large amount of money in order to run this for the benefit of the city and the presidency as well. I have heard no real objection put forward to the exemption. They are exempt in the district municipalities. They are exempted in Bombay and I see no reason why they should not be exempted in Madras. The only reason that has been urged is that the city must have money; I grant that. But it must get money in a legitimate way. I do not think that this particular method of getting money from a charitable institution is a legitimate way. I also have heard it said that there would be difficulty in ascertaining exactly what buildings are used for educational purposes particularly in the case of elementary schools. I do not think that the Revenue Officer will have any

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difficulty in fixing what portion of a building is used for an elementary school. I know in one place a hall is used for religious purposes and that is exempt, but the dispensary which is another part of the building has to pay a tax. I do not think that the Revenue Officer will find any difficulty in ascertaining which portion of the building should be exempt from taxation. The question is so familiar to us all that I do not think it is necessary for me to speak at length on the subject. I beg to move the insertion of these words."

The Hon'ble the Most Rev. ACTON:—"With Your Excellency's permission, I should like to move an amendment. We might say 'dispensaries and buildings solely used for the purposes of primary education'."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I second the Hon'ble the Archbishop's amendment."

The Hon'ble Mr. B. VENKATAPATI RAJU:—"I second the amendment of the Hon'ble Mr. Pittendrigh. So far as the first portion is concerned, I do not think there would be any difficulty because by a mistake the word 'hospitals' has been copied from the old Act. Under the District Municipalities Act, both hospitals and dispensaries are exempted. Section 63 of the District Municipalities Act uses the words 'hospitals and dispensaries.' Therefore, when exemption is made for hospitals where in-patients are treated, there is no reason why exemption should not be made with reference to dispensaries where out-patients are treated. The other question is how far educational institutions have to be exempted. As a matter of fact, all educational institutions are exempted in the districts even where a portion is used for residential purposes. I do not know under what particular section they are exempted. What is stated in section 63 of the District Municipalities Act is: 'and other buildings or lands to the extent to which they are used for public, charitable or religious, but not residential purposes.' That is the reason why they are exempted. Somehow or other I do not know whether these words convey that meaning, but Government have issued a Government order to the effect that all educational buildings should be exempted. It may be said without fear of contradiction that whether primary or secondary or, much more, collegiate education, they are being run at some expense. No body is making any profit, whether it is the Pachaiyappa's College or the Christian College apart from any Government college on which the general tax-payers' money is spent. Therefore, it is purely a charitable or a public purpose in that sense. When we are exempting it throughout the Presidency I do not see why we should include it in the metropolis. The Hon'ble Mr. Ranga Achariyar is anxious for money, but at the same time we have to provide proper means of securing it and not by taxing educational institutions which are providing education for our children which is so very necessary for our progress."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"In seconding the Hon'ble the Archbishop's amendment, I wish to say a few words."

His Excellency the PRESIDENT:—"The Hon'ble Mr. Molony wishes to say a few words on the amendment."

The Hon'ble Mr. J. C. MOLONY:—"As regards the Hon'ble Mr. Pittendrigh's amendment I would oppose the amendment as regards dispensaries. Dispensary in Madras does not bear the interpretation that it does bear elsewhere, a small out-hospital maintained for gratuitous relief, but a great many buildings are returned as dispensaries which are run for private profit. As regards buildings used for educational purposes, the strong argument against that is that the municipality cannot afford to exempt them. It means a loss of over Rs. 1,13,000 to the municipality and the municipality cannot afford it. I would also point out that it is not proposed to tax these buildings for the first time. They have been taxed under the existing Act. I have not noticed any great complaint that education suffered thereby. These are succinctly my arguments against the amendment of the Hon'ble Mr. Pittendrigh."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I quite appreciate the difficulty about the word 'dispensaries.' I think if this amendment is carried, we will have to define what a dispensary is so as to include things which are in the nature of hospitals. As regards institutions for primary education, they stand on a different footing. In fact, it has been an accepted principle. But so far as local rates are concerned, the Sunday schools and the voluntary schools should be exempted. It is also recommended by the Royal Commission on fiscal taxation that they should be exempted. They say that while they are generally against any exemption of particular institutions, they allow the exemption in the case of Sunday schools and other voluntary schools; because primary education is one of the primary duties thrown upon the corporation. So, when other bodies are carrying on that duty, they should be exempted from taxation. As regards other educational buildings, I quite agree that they should not be exempted. In fact, the Royal Commission said:—'As a general principle, we are of opinion that absolute exemption of particular properties from liability to rates is inadvisable. . . . We think that no further extension of the principle of exemption should be permitted.' Sir N. F. Poland also said: 'I am against all exemptions, etc.' That is what they said. The whole thing as regards the general proposition of the Hon'ble Mr. Pittendrigh is this:—The difficulty will be that we are supplying water which is used by these educational institutions, we are raising a tax for water, for drainage, for lighting, and all these are payments in exchange for commodities supplied. How can you claim exemption? There is no reason for exemption. I cannot see on what principle you can exempt educational institutions. There

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are institutions which exist for the public good; for instance, the mills which are encouraging industries. On the same ground, they may have to be exempted because they encourage indigenous industries. While I object very strongly to any exemptions of buildings used for educational purposes, I am in favour of exempting the primary schools. After all, if they are going to be free schools, it would not be right to tax them."

His Excellency the PRESIDENT:—"I will put the Hon'ble the Archbishop's amendment."

The Hon'ble Mr. J. C. MOLONY:—"I should not object to the exemption of primary schools were it not so difficult in many cases to recognize such places as schools. Frequently we try to take over the management of so called elementary schools; we find them in all sorts of places, in buildings part or parts of which are used as dwelling houses. If this exemption be put on the statute book I foresee endless claims and endless difficulties. A well established primary school managed by Government or by a religious foundation is of course easily recognized, but such schools are usually in sanitary places where they enjoy municipal amenities. I do not think that they can complain of paying their share of taxation towards such amenities."

The Hon'ble Mr B. V. NARASIMHA AYYAR:—"May I have a word of explanation to modify the effect of what the Hon'ble Mr. Molony has said? He points out that there would be difficulty in marking this exemption. I wish to point out that the same difficulty may arise in regard to temples, one part of which may be a temple and the other a living abode. I hope the advantage of having these exemptions will not be overlooked by the Council by reason of this difficulty."

The amendment of the Hon'ble the Archbishop was put and lost.

The amendment of the Hon'ble the Rev. Pittendrigh was put and lost.

Clause 101.

The Hon'ble the ADVOCATE-GENERAL:—"I beg to move amendment No. 63A on the supplemental agenda.

63A. *Omit* 'and' at the end of sub-clause (c) and *insert* 'and' at the end of sub-clause (d); and *add* a new sub-clause (e) as follows:—

"'(e) Any building or land the annual value whereof is less than eighteen rupees and the owner whereof has no other building or land assessed to the property tax.'"

The Hon'ble Rao Bahadur T. Ranga Acharlyar seconded the amendment.

His Excellency the PRESIDENT:—"I understand it is acceptable to the Council."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"I should like to know with reference to this clause why the Island is included in this clause. I merely wish to know the existing state of things why this exemption has been extended to the Island, whether this is the first time that the Island is exempted from taxation or whether it is already exempted."

His Excellency the PRESIDENT:—"We have really passed that stage. My Honourable Friend will be able to explain it."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"Has Your Excellency put the clause?"

His Excellency the PRESIDENT:—"No."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"This raises a question of principle under the District Municipalities Act."

His Excellency the PRESIDENT:—"Before you rise, we will settle the amendment."

The amendment No. 63A was put and agreed to.

The Hon'ble Dr. T. M. NAYAR:—"Will the Honourable Member kindly explain what clause (d) means?"

His Excellency the PRESIDENT:—"It is too late."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I thought that the Hon'ble Mr. Ramachandra Rao was addressing himself on clause (d)."

His Excellency the PRESIDENT:—"Will the Advocate-General be good enough to explain the clause?"

The Hon'ble the ADVOCATE-GENERAL:—"In England, the property of the Crown is generally exempted. So far as this exemption is concerned, this exempts lands which are really waste lands, which are not productive of any income, lands which do not produce any income to the Government. Lands which do not produce any income are exempted. So far as buildings are concerned, they are not exempted. There was a doubt as to the old law whether the exemption should apply to waste lands in the occupation of Government. In order to settle that doubt, and in order to make it clear, in a large city like Madras, areas like the Island, the bed of the Cooum, the bed of the Buckingham Canal and the bed of the Adyar and sea-shore, all this unproductive property which are really useful to the public and which do not directly produce any revenue to Government should be exempted. So far as further exemptions are concerned, Honourable Members will notice that the exemptions are of other properties of

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Government, 'not being buildings as may, from time to time, be notified by the Governor in Council with the consent of the corporation.' So far as any other property is concerned, Government will not be able to exempt them unless the corporation consents to that. It was considered that in these cases it would be simply fictitious value to the corporation if you say that these are lands in the occupation of Government, are in the actual occupation of Government and they should be therefore assessed on the principle of a hypothetical tenant. Whatever contribution Government will have to make, they will make on the administrative side. They do not stand on the same footing as buildings or other property used by Government, which are within the beneficial occupation of Government. These are lands which are as much used for the benefit of the public generally and which do not yield any income directly to the Government."

The Hon'ble Dr. T. M. NAYAR :—" My Lord, this is the first time I hear that the Island is a useless waste land. It is a very clever classification to put the Island along with the bed of the Cooum and the river Adyar. If you are following ordinary principles which govern the situation of lands within municipal limits, all lands ought to be taxed. If it is of absolutely no good, permit people to build on it and then it will be of considerable good to the city. Here is the very best land in the whole of the City of Madras and Government prohibit any building on it and at the same time do not pay any tax on the land. It is one of the most unfair arrangements and therefore I beg to move to omit the word 'Island' in clause (*d*)."

His Excellency the PRESIDENT :—" I cannot accept the motion. I allowed the question to be asked. There is no amendment on paper on the subject and I do not think it will be in order."

The Hon'ble Dr. T. M. NAYAR :—" Then I will have to vote against the whole clause."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO :—" I wish to say a few words."

His Excellency the PRESIDENT :—" You cannot speak."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO :—" I wish to oppose the whole clause."

His Excellency the PRESIDENT :—" The Honourable Gentleman asked for an explanation for sub-clause (*c*)."

The Hon'ble Dr. T. M. NAYAR :—" I asked for an explanation for sub-clause (*d*)."

The Hon'ble the ADVOCATE-GENERAL :—" I am sorry I misunderstood it."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR :—" There is not one statement of the Hon'ble the Advocate-General."

His Excellency the PRESIDENT :—" I cannot allow discussion on the statement of the Hon'ble the Advocate-General."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO :—" I wish to oppose the whole clause."

His Excellency the PRESIDENT :—" I have not put the whole clause. I cannot allow discussion on it, because we had no notice of it. I did not know till we passed it what the Hon'ble Dr. Nayar wanted. I now put that clause 101 stand part of the Bill."

The Hon'ble Dr. T. M. NAYAR :—" On that, could we not talk ? "

His Excellency the PRESIDENT :—" Yes. You have already spoken."

The Hon'ble Dr. T. M. NAYAR :—" About the whole clause ? Could not Your Excellency allow us to speak on the whole clause ? "

His Excellency the PRESIDENT :—" Certainly."

The Hon'ble Dr. T. M. NAYAR :—" I object to the whole clause as I have no alternative but to do so. My chief objection to clause (*d*) is : I think Government are perfectly unfair in getting one of their most valuable lands exempt from taxation. We had a pretty long discussion in the Council both yesterday and to-day all through which Government stood in the way of additional sources of revenue for the corporation and the only one instance in which they had come and acted, so far as the revenues of the corporation are concerned, is in knocking off the duty on firewood. The net result of Government action up to this time has been to deprive the corporation of its duty on firewood and add nothing to the resources; and here is a case of an attempt to get a most valuable piece of land exempt from taxation. It is an absolutely unfair act. It is almost as unfair as the manner in which licence fees on premises have been taken away from the corporation. I am quite sure that if I do not now raise a protest, the Hon'ble Mr. Rajagopala Achariyar may come forward and say that gentlemen connected with the corporation did not raise a protest against it. I wish to raise my most emphatic protest against this attempt to get the Island free of tax and I am quite sure my other non-official colleagues will join with me."

The Hon'ble the ADVOCATE-GENERAL :—" The buildings on the Island will pay taxes."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO :—" As has been stated by the Hon'ble Dr. Nayar my objection is entirely to clause (*d*). It raises a very important principle. So far as I know, under the District Municipalities Act, every inch of land within the municipal limits, whether it belongs to the Government or to any railway company or whether it is occupied

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by the permanent way is liable to local taxation. My Lord, I may say that in the municipality of Rajahmundry, the railway company refused to pay the law tax on the permanent way. I had to fight it out and take it up in the Government of India and ultimately it was decided that every inch of land, to whomsoever it may belong, vacant or occupied by houses, is liable to local taxation unless it is expressly exempted. In that view, we have been taxing Government peramboke lands in municipal limits. We have a big parade ground in Ellore which we are taxing. If this means any deviation from this principle at all, it means that all vacant land belonging to the Government from which they do not derive any immediate profit and which is potentially valuable, would not be subject to local taxation. It is in that way I look at this question and when I saw the Island being exempted from taxation along with the bed of the Buckingham Canal and the Cooum, I was surprised. I did not derive any light from the report of the Select Committee on this matter as I expected I would. As regards the sea-shore, I would like to know whether buildings like the Marine Aquarium should be exempted."

His Excellency the PRESIDENT:—"The clause says, 'not being buildings.'"

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"I would oppose this, unless we have some clear explanation as to the reasons which induced the Government to place these properties under the exemption clause. It is certainly not fair to local authorities that the Government should take protection from local rates for their own property. That is the point. I therefore strongly object to this clause."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"The point brought about by the Hon'ble Mr. Molony was that this whole thing was within the military boundary of Fort St. George, but it is not very clear whether the whole military portion is exempt from taxation."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"Not all."

The Hon'ble Mr. K. CHIDAMBARANATHA MUDALIYAR:—"May I know whether these lands are taxed?"

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"So, we are exactly where we stand."

The Hon'ble Mr. K. CHIDAMBARANATHA MUDALIYAR:—"May I know."

His Excellency the PRESIDENT:—"If the Honourable Member will allow my Honourable Friend to make his explanation and if he finds anything inadequate, I am sure my Honourable Friend will be glad to add to it at the end of his observation."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"I think it will require full explanation. I think I could give a pretty long explanation of it. The Council may remember that the Bill as it was introduced here and as it went into the Select Committee contained these exemptions in what was then clause 113. That clause stated: 'the following buildings and lands shall be exempt from the property tax:—(a) property vested in the Trustees of the Port of Madras under Madras Act II of 1905; (b) places set apart for public worship and either actually so used or used for no other purpose; (c) hospitals; (d) burial and burning grounds included in the list published by the Commissioner under section 338 (1) of this Act; and (e) public land.' That was in the Bill as it went to the Select Committee. We considered this question at great length and we found that the definition of public land would be unworkable. I shall read the definition of public land. Public land means: 'all such properties as the Government may, from time to time, notify as public land for the purposes of this Act and includes the Island, the People's Park, the bed of the Cooum, the Buckingham Canal, and the sea-shore.' In the Select Committee it was pointed out that in one section to say that public land is all be exempted from all taxation and to define public land to be such land as may be notified by the Governor in Council as public land from time to time would, in effect, give the Government power to exempt themselves from municipal taxation by an executive order. It was to restrict that and to bring the claim of the Government within reasonable limits that this clause was put in. We felt that a general claim of Government to exemption of what was called public land was untenable. We also felt that to define public land accurately and to distinguish things which, as my Honourable Friend has pointed out, are really not remunerative and to exempt them from taxation, would not be possible. We also felt that it would not be fair to the corporation to reserve any power to the Government by an executive order to bring in any land under the term 'public land' and thereby to exempt it. I simply give this to enable the Council to understand how this thing came in. What we were faced with was the fact that we have certain areas which really are giving no revenue of any kind. Should the Government pay any tax upon them? The bed of the Cooum was one of such things. The bed of the Cooum is public land according to the original definition; that is, the property in the bed of the Cooum vests in the Government. The point was whether the corporation could assess the bed of the Cooum, say for land tax; similarly the bed of the Adyar, the bed of the Buckingham Canal and the sea-shore; and along with that we considered that the Island was an area in which though the property may theoretically vest in the Government, it is really open to everybody. It is not exactly an area on which it would be fair to impose any assessment. Having said that, we took great care to add 'such other property not being buildings as may from time to time be notified by the Governor in Council with the consent of the corporation.' That is to say, if anything else is to be exempted, it will not be exempted as in the original

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Bill by an executive notification of Government but the exemption will come in only if the corporation agrees to it. So that, this whole clause 101 came into being in that way. The Hon'ble Dr. Nayar and others wanted to know how it came into being. If you want to know the genesis of this clause you will have to see the clause in the previous Bill which went to the Select Committee which was very much wider, and upon this clause as it stands, I take my stand. I have no hesitation in taking my stand. There is no meaning in asking that the Island, the bed of the Cooum, the Adyar and the Buckingham canal shall be taxed. It is true that theoretically the property in these areas vests in the Government, but is it the correct thing to tax them for it? Who gets the beneficial enjoyment of these things? The whole of the sea shore vests in the Government. Do you want to impose a property tax on the sea-shore? A great deal has been said about the Government escaping taxation. I am pretty certain that, so far as exemptions are concerned, they are very much less in this Bill than what they were in any previous stage. I have given all the explanation that I could in this matter and let me remind the Council that at present, we are dealing with the question whether clause 101 shall or shall not stand part of the Bill. Honourable Members say: 'we feel such an amount of reprobation over this question of the Island that we are prepared to drop the whole clause.' If you do so, buildings used for public worship will be taxed, hospitals and burial-grounds shall be taxed. It is a matter for consideration whether assuming that there is a certain amount of divergence of opinion in regard to the Island, whether the divergence is so great and your feeling against giving exemption to the Island is so strong that you are prepared to throw out the whole clause and omit the exemption of other things also. That is a matter for consideration by the Council."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"Your Excellency, I wish to oppose this being passed into law. In the first place, referring to the principle of the matter, I really think that the matter of principle is of sufficiently great importance to throw this section overboard to-day. When the third reading comes up another section might be put in and no irreparable injury will be done. I do not want to take up the time of the Council by going into the reasons, but I shall proceed to point out a matter of law. I think the Hon'ble the Advocate-General correctly interprets the intention of the Government that they do not want the buildings on the Island to escape taxation. If that is the intention of the Government what we have enacted is just the reverse of it. If we go to a Court of Law, they would not take the Hon'ble the Advocate-General's opinion but they would only look at the clause as it is. The clause stands 'the Island, the bed of the Cooum, the river Adyar, the Buckingham canal, etc.'—all these are specific things. All these are exempt and then it is said 'such other property of Government not being buildings, as may from time to time be notified by the Governor in Council with the consent of the corporation.' Now the phrase 'not being buildings' comes in to modify the phrase, 'such other property' and it does not qualify the previous five items of property pointed out. You cannot say 'the Island not being buildings, the bed of the Cooum not being buildings, etc.' In the case of the bed of the Cooum and the river Adyar and the Buckingham canal, they are not buildings. But with regard to the term 'Island' we shall have to take the dictionary meaning of the term and 'Island' will include ordinarily whatever buildings there are on the Island. If this goes before a Court of Law, a Court of Law would exempt all the buildings on the Island. The Hon'ble the Advocate-General said that this was not what was contemplated. On that principle, we have to vote against it, because the wording of it runs against our intentions. I therefore vote against it."

The Hon'ble Mr. K. CHIDAMBARANATHA MUDALIYAR:—"In spite of the lengthy speech of the Honourable the Member in charge in regard to this section, it has not been made clear why any land which is being taxed at present is being exempted from taxation under this new clause."

His Excellency the PRESIDENT:—"I can answer that question. No land is exempted, none whatever; I can give the assurance on behalf of Government. There need not be any violent antagonism on this matter, because really we are all agreed in the principle of the Bill. The Hon'ble the Advocate-General will surely take note of the criticism as to the phraseology and will not be slow in making any correction necessary."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"I shall have the question of exemption in mind."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"It will be necessary to define the term 'Island'."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"I shall have the question of exemption in mind."

His Excellency the PRESIDENT:—"These points will be considered in the light of the remarks offered by the Honourable Gentlemen."

The Hon'ble Mr. P. SIVA RAO:—"Your Excellency, I have one doubt in the matter. Clause (e) of the draft Bill as was printed out, included public land. I do not think that public land means Government land, but here I see 'all such other property of Government not being buildings, as may from time to time be notified by the Governor in Council with the consent of the corporation.' Power is reserved to the Government to notify hereafter that certain lands

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situated within the limits of the corporation shall be exempted and there is a safeguard; I do not see any necessity for a provision like this, because under the scheme of this Bill, the municipal corporation has the power to tax all buildings and lands. There is no exemption either in the District Municipalities Act, or in the City Municipal Act as it now stands which makes any exemption in favour of lands owned by Government; for instance in the mufassal we have been taxing dharkast lands of the Government, waste lands within municipal limits I do not think; there should be any doubt about it. I have no personal experience and I do not know if the Island is productive, apart from buildings thereon. If they are of productive value, they should be taxed, but even the waste lands should be taxed because though they may not fetch anything now, they may have a saleable value and they may fetch a high price. There is no reason why Government lands, lands at the disposal of the Government situated within the municipal limits should be exempted."

Clause 101 was allowed to stand part of the Bill.

Clause 102.

HIS EXCELLENCY THE PRESIDENT:—"Will the Hon'ble Sir Francis Spring move amendment No. 56. I believe an agreement has been come to."

The Hon'ble Sir FRANCIS SPRING:—"Your Excellency, I wish to move the following amendment:—

56. To the proviso to clause 102 *add* the following:—

'(d) In the case of lands and buildings vested in the Trustees of the Port of Madras the property tax leviable in any year shall not exceed four per centum of the gross earnings made by the Port Trust in that year.'

"In rising to propose the amendment that stands in my name I would like to make it clear that the Port Trust does not take up the position of objecting to any taxation which may be imposed on it. For in bringing the Trust nominally under taxation the legislature is in reality taxing not the Trust but, ultimately, the public goods which pass through its hands. For the Port Trust has no income except what it derives from the said goods and, under the Act to which it owes its existence, it is bound to levy such dues on the goods which it handles as will suffice to cover all the expenses incurred in the handling, whether for interest and repayment of debt, or for working expenses, or, as is now proposed, for municipal taxation.

"It is a function rather of the Chambers and Associations representing mercantile interests than for the Port Trust to guard local trade from undue taxation. It became desirable therefore to ascertain whether these public bodies are satisfied that the dues which the Port Trust will be compelled to impose on their merchandise, in consequence of the new municipal taxation of its property, shall not be such as will injure trade or drive it away. Doubtless Sir Gordon Fraser and Mr. Thonger will speak to this point later. I may mention, however, at this stage that I have the assurance not only of my own Board, on which there are members of the Southern India Chamber, but also of the Madras Chamber of Commerce and of the Trades Association that, in principle, the taxing of the Port Trust, and of course, through it, the goods that it handles, is not objected to.

"I accept it whole heartedly that the municipal corporation of a city built on a port has a perfect right to levy such taxation as shall enable it adequately to perform its municipal duties; and as already explained, it is a matter of little consequence, so far as goods are concerned, whether such taxes are levied directly by the city or indirectly by a property tax on such a body as the Port Trust. But if I am asked to suggest an agency whereby such taxation may be levied most conveniently, most cheaply, and without undue harassment, I cannot conceive a better agency for such levy than the Port Trust. For already we have all the machinery perfected for levying our own dues on the tonnage of goods passing through our hands, and all we have to do in order to recoup ourselves for the taxes which the Corporation has need of and desires to impose on us is slightly to alter our schedule of rates. Thus the additional dues are collected with the very minimum of interference and harassment. In other words the harbour premises form a sort of bottle-neck through which every ton of the goods passes in and out under permit of certain documents, now familiar to all merchants, which ensure the payment of the Trust's own dues, and it will be no trouble at all to the Trust to enhance these just slightly so as to recoup itself for its new municipal taxation. Moreover there will be no additional cost for collection.

"As I have tried to explain, the Port Trust has no logical reason to offer against its acting as collector. But, in the interests of local sea-borne trade in general, it cannot entirely divest itself of concern lest the sum total of its charges for handling the trade of the Port, including the new municipal charges, should reach such a figure as to embarrass that trade unduly. It is not easy to say what proportion of its value would be likely to embarrass the trade unduly. At present it costs a ton of goods about as much to pass through the port as it would cost it to get carried over 60 miles of railway. In view of its good name in all shipping and mercantile centres throughout the world, the Trust does not want this 60-mile figure to become, say, 70 not to or 80. It therefore has been inquiring what proportion, roughly, the municipal taxes, paid by other ports, bear to those ports' total collections, and has ascertained that in Rangoon and Calcutta they come to about 4 per cent and to Bombay and Karachi to a smaller percentage. But if the Legislature does not see fit to impose an upper limit on the taxation of the Madras Port Trust property which has cost over three crores of rupees, the incidence on trade may conceivably become so heavy as to be injurious.

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"It therefore has suggested itself that it will not be unfair to the trade of the Port if legislation is made to provide that the property tax, levied by the municipality under clause 102 of its new Act, shall not in any case exceed 4 per cent of the Trust's whole collections. Hence my amendment. Then if the total annual collections are, as just now at the end of the war, 14 lakhs, the property tax payable must not exceed Rs. 56,000 per annum. Later, when 20 lakhs a year are collected by the Trust it will have to pay Rs. 80,000 per annum. These figures ought not, I think, to embarrass trade unduly.

"I ought to mention here that the Trades Association have suggested a higher figure, 5 per cent."

The Hon'ble Sir GORDON FRASER:—"I would like to second the amendment proposed by the Hon'ble Sir Francis Spring. The tax will of course fall on the trade of Madras, but that cannot be helped. We ought to consider it a fair tax to impose. The question was fully considered by the members of the Chamber of Commerce and provision is embodied in the Bill limiting the taxation to be imposed and then the Chamber as a body and individually are quite unanimous that taxation should be levied on the Port Trust premises. The prosperity of Madras is largely dependant upon its trade in competition with Bombay. From the debate we had yesterday afternoon, on the half per cent import tax, I thought Honorable Members did not fully realize how very severe the competition of Bombay was with Madras. I am sorry I cannot give the exact figures. But Honourable Members would be surprised to learn how very close to Madras, Bombay goods can come and under-sell Madras, due simply to cheaper sea-freight from foreign countries to Bombay as compared with Madras. It would be a great pity to tax the Port Trust premises so as to interfere in any serious way with trade. On the other hand, the principle that we are admitting is quite correct. There are warehouses within the Port Trust premises and if they were not there, goods would have to be stored on the premises outside and in many ways taxation is all right. One point on which I do not agree with the Hon'ble Sir Francis Spring although I am supporting his amendment as it stands is in the rates of tax to be imposed and in this respect I differ very considerably from the Hon'ble Mr. Thonger. The Hon'ble Sir Francis Spring has mentioned that the Madras Trades Association suggested a higher figure than 4 per cent. The Hon'ble Sir Francis Spring has given the Calcutta rate and the Bombay rate. Bombay works to 2·3 per cent. The Port that we are competing with is Bombay. We do not compete with Calcutta. If we are going to put a rate higher than Bombay, we are going to impose a much greater hardship than Bombay. I cannot very well now press for the reduction of the rates, for 4 per cent being reduced to 2½ per cent but I would deprecate very strongly any attempt to increase the rate above 4 per cent."

The Hon'ble Mr. J. H. THONGER:—"Your Excellency, the duty imposed upon me by my Association is to make a small amendment and that is that the Hon'ble Sir Francis Spring's proposal of 4 per cent should be increased to 5 per cent. If that is done it will receive the support of the Trades Association. As a matter of fact, in the opinion of the Association, a port like Madras ought to be able to bear its reasonable portion of the taxes of the city and there is absolutely no reason whatever as far as we can see to exempt it or that the Port Trust of Madras should not bear its own share of the taxes as any other business concern. We have had an assurance from the Hon'ble Sir Francis Spring and the Hon'ble Sir Gordon Fraser that to do so would unduly handicap the Port Trust in their work and the prosperity of Madras would suffer. That being so, we must hold the scales even between the corporation which wants money and the Port Trust which cannot pay more than a certain maximum without adversely affecting the prosperity of the Port. The other point that the Trades Association has asked me to mention is that the question of assessment should receive careful consideration. They are of opinion that the Port Trust must be assessed in the same way as it is treated in Bombay. Bombay taxes buildings of every description which are in the Trust. What I wish to point out is that the higher the assessment the more we shall receive, as the revenue of the Port Trust increases."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"Your Excellency, the Council is aware that under the law as it now stands the Port Trust is exempt from all taxation and that was in the Bill which went to the Select Committee. This is one of those instances in which the Select Committee went in favour of the corporation. We said that we would not permit this exemption to continue and so we struck it out. But since then, inquiries made have shown that in other places where Port Trusts are liable to taxation, there has been considerable friction between the municipal authority on the one hand and the port authority on the other in regard to the taxation leviable on the latter. This is a matter of some anxiety to Your Excellency's Government because we have taken upon ourselves the responsibility of the liability for removing the exemption which now exists. In doing away with the exemption we do not want to open wide a contest between two important bodies like the corporation on the one hand and the Port Trust on the other. At that time the Hon'ble Sir Francis Spring brought forward a proposal that he was willing to accept the taxation of the Port Trust and that he would prefer that there should be no loop-hole for any contingency of wrangling between the two bodies and this particular device which he has proposed is intended to prevent it. I say nothing as regards the particular detail whether it should be 4 per cent or 5 per cent, but I would only point out that so far as I could see, this proposal is practically the best means that I can think of to prevent a possible conflict hereafter; otherwise in assessing the harbour, what is the basis upon which you can go. If you apply the ordinary basis for other assessments, you can only assess the buildings; you cannot do more; but if you assess buildings only, you will probably

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find that it would be very much less than the amount of 4 or 5 per cent. There are only two alternatives; either you must say that the only things you would assess would be buildings, or if you want a return equivalent to the total outlay you must put it on the ground of percentage of the gross earnings. I quite see that in regard to the property tax this is a novel principle; but I would ask you to consider that the position is also novel and the remedy has to be novel. Here the Port Trust has been in existence for a long time paying no tax and the Legislature is bringing it within the purview of municipal taxation. While we are anxious that it should contribute a reasonable share to the revenues of the corporation, we are equally anxious that there should be no temptation on the part of the corporation to pile up the assessment so as to injure Madras trade and give the trade of other ports a sort of advantage over local trade. Figures were obtained as to the percentage of gross earnings which prevail; and as pointed out by the Hon'ble Sir Gordon Fraser, it varied from 2 to 4 per cent. The Hon'ble Francis Spring said he would put it at 4 per cent and, unless some other device of a more satisfactory nature is shown to us, the Government feel bound to accept the suggestion. I say all this without prejudice to the question as to what the exact rate should be at which the taxation should be imposed."

The Hon'ble Mr. A. S. KRISHNA RAO:—"Your Excellency, though the Government have been able to accept the new departure implied in this amendment, I regret I cannot support this amendment. I find it difficult to support it, because it introduces a principle contrary to the principles which have been so far accepted by this Council. We have been discussing amendments calculated to fix the limit for the levy of the property tax. It was under consideration as to whether there was to be a maximum limit of 20 or 25 per cent; it was pointed out that it might be left to the good sense of the corporation to prescribe what limits would be proper without any attempt to fix a limit. I am not in favour of fixing a limit on the lines suggested—4 per cent of the gross earnings. That is one reason. Another reason is that all attempts made to increase the financial resources of the corporation have failed and that the Select Committee with full information have come to the conclusion that the Port Trust might be taxed. I cannot see the reason for reducing the resources of the corporation to any extent. It was pointed out by the Hon'ble Mr. Rajagopala Achariyar that if buildings are taxed, it will be much below 4 per cent. It may be so or it may not be so; but whatever it might be, we might leave it to the corporation authorities to take a broad and liberal and reasonable view and assess it properly. They are also interested in the proper working of the Port Trust upon which the welfare of the Presidency depends to a large extent. Let us hope that they would discharge their duty properly and that they would not be unreasonable in assessing those buildings.

"Another reason is while dealing with another clause, we found it unnecessary to exempt educational buildings which are being exempted in the mofussil municipalities. When the Hon'ble Mr Molony pointed out that it would fetch one lakh to the corporation, notwithstanding 'our sympathy for education we voted for educational buildings not being exempted. Then an amendment was moved at least to exempt buildings used for primary education. We have all of us the interests of primary education at heart; and we are all anxious that at the earliest opportunity there should be free primary education and as far as possible, compulsory education. Notwithstanding our anxiety in that respect the council was not able to vote for the exemption of even primary school buildings. When we have now done so, we will create a very unwholesome departure if we introduce a new principle in the case of the Port Trust. For these reasons, I oppose the amendment."

The Hon'ble YAQUB HASAN SAHIB Bahadur:—"I am as anxious to safeguard the interests of trade and commerce as my Honourable friends, the Hon'ble Sir Gordon Fraser and the Hon'ble Mr. Thonger. But still I do not see that in allowing this provision to remain in this Bill as it is, the interests of trade will in any way suffer. If the Hon'ble Sir Gordon Fraser had shown by reference to facts and figures that the value of building properties in the possession of the Port Trust is so much and that if we assess it, at that rate, it will give so much, and that the value of the imports and exports is so much and the tax divided on the value will work out so much per ton, he would have been able to convince us whether that imposition per ton on the import or export will really drive away trade to Bombay. He has not done that. If he had taken the trouble at least to convince himself and find the rates per ton, he will have found that the rate per ton will be so little that it will never affect trade or commerce. Steamer freight is much cheaper than railway freight. Compared with the railway freight from Bombay to Madras this addition will make very small imposition on steamer freight. From that point of view, we may rest assured that we are not doing any harm to the trade or commerce of this town by this imposition. Another reason for my opposing it is that the Hon'ble Mr. Rajagopala Achariyar said that we are introducing a novel principle. It means this you may tax other buildings at a certain percentage but you should not tax the Port Trust buildings at the same percentage. That means it is giving them partial exemption instead of the total exemption that they have been enjoying so long, or in other words, instead of taxing them on the buildings, we simply share their earnings, and take 4 per cent out of them. I do not understand under what head of taxation it can be brought. It must be either the property tax, in which case it must be subject to the same conditions as other property taxes, or you bring in some new sort of taxation and say that whatever the earnings of the Harbour Trust are, let them pay 4 or 5 per cent of it to the Corporation. That will introduce a new principle. Is it equitable

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that the corporation should have a share in the earnings of the Harbour Trust? If it is equitable, in the case of the Harbour Trust, why should it not share the earnings of railways and other companies also? It is a very dangerous principle. Let the Harbour Trust be taxed as any other property is taxed. Let the corporation officers and the Port Trust come to some sort of understanding. Let them say 'such and such buildings may be taxed, as actually used for storage, etc.' The walls, piers, etc., that are not used for storage need not be taxed. We can come to some arrangement by which the Port Trust is not made to bear more than it can bear."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I want the Council to realize the extent of abandonment which the Government are prepared to make as to the resources of the corporation by accepting this amendment. I must express my surprise that the Honourable Member in charge of the Bill should have accepted this amendment. He showed an inclination in the Select Committee of any such inclination and I cannot resist the suspicion that powerful influential support has been gained for this amendment which has secured this support at this late stage of the Bill. The property of the Port Trust is valued at 224 lakhs and at the present rate of 18¾ per cent it will give 2½ lakhs of revenue to the corporation. What is it that is sought to be done by this amendment?—to deprive it of 2 lakhs of revenue which it would legitimately have; by accepting this amendment of the Hon'ble Sir Francis Spring, he told us that it would have to pay about Rs 60,000. As I have said already, the attitude of the Government in this matter has been that while it has been solicitous to save the good will and the friendship of powerful interests, the poor house-owners are left in the lurch because they have no powerful or influential support. I must say that most emphatically in this place that if the house-holder had such influential support, probably the provisions which have been introduced to throw the burden upon him would have received much greater consideration at the hands of the Government than they have received. If the Government had seen their way to accept that innocent amendment of the ½ per cent duty, if the Hon'ble Sir Gordon Fraser had seen his way to accept that amendment, I would have gladly supported this amendment but they stood firm and they would not listen to the reasonable request; but now they say everything pinches trade or traders. He rightly fights for it; why should he not join hands with other people whose toes are trodden upon by this Bill? I ask for impartial treatment of all people. Those that represent trade have been successful in reducing the burden upon themselves, but they have not joined hands with others in reducing the burden on house property. On the other hand, the Hon'ble Sir Gordon Fraser thought that 25 per cent would be reasonable. How does it lie in his mouth to say that 4 per cent is reasonable in this case? Are you going to calculate the income of the house-holders? Will you calculate his income from property? Take the investment he has made on the property and give him the return; but you do not take the trouble to do that. You say that you would have an automatic rule, say 20 per cent or 25 per cent. Take railway companies; are they not serving the trade of Madras? Why should provision not be made also in the case of railway companies which are a company as well as the Port Trust; that the tax on their buildings and lands should not exceed 4 per cent? Surely, what is good for the Port Trust is good for the railway company also. Take again the Buckingham Mills and the Carnatic Mills and various such other industrial concerns. Why should you not say 'we shall not impose a taxation by way of property tax which would exceed 4 per cent of the income'? Where should we be if we introduce this novel principle, this novel objectionable procedure, while the Honourable Member in charge showed no inclination to consider this amendment? Why should we accept it now when amendments after amendments made in the interests of rate-payers have been rejected with scorn? I enter my most emphatic protest against this way of dealing with the interests of the vast rate-payers. I cannot suppress my indignation at this attitude of the Government in favour of this amendment and against the amendments brought forward on behalf of the rate-payers of the city.

"My Lord, up to the Act of 1904 and even when the Act of 1901 was enacted, there was no exemption of the Port Trust property, but by a side way as it were, in enacting the Port Trust Act, they go and exempt them without any notice to the corporation."

The Hon'ble the ADVOCATE-GENERAL:—"The Honourable Member is incorrect. Section 129 of the Madras City Municipal Act exempts wharves and jetties connected with the harbour of Madras."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"That is a quite different thing from buildings with which we are concerned. I have it before me and the Hon'ble the Advocate-General might have worked with patience. I was just going to refer to that very section. The whole of the property vested in the Port Trust was exempted from taxation by one stroke of the pen, in an altogether different Act unconnected with the Municipal Act. I am quite aware that in section 129 to which the Hon'ble the Advocate-General referred, there is an exemption for public piers, wharves and jetties connected with the harbour of Madras. That does not affect us. Would you have it now like that? On the other hand, property is put to most beneficial use, and we are giving facilities to the harbour. If you see the Bill, the house-holder is not to get drinking water. He is to get water at the discretion of the Commissioner whereas to the Port Trust, it is made mandatory that he should supply water. It gets a priority on the water-supply. We do not grudge it, but then to claim compensation is absolutely fallacious and objectionable in principle and I would also ask the Honourable Member to consider this

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aspect of the question that it would be inflicting serious loss on the corporation; while it would be a serious loss upon the corporation, it would not be a serious loss on the Port Trust. What they imagine is that Madras trade will be affected by this small modicum of Port Trust dues being enhanced. What will happen? The Port Trust is not going to pay out of its pocket. It puts on its dues and spreads it on the goods brought into Madras and eventually the consumer, the Madras citizen pays for it. We are willing to take that burden. It will affect the profits of the merchants. It may or it may not; but I only anticipate the possibility. Even that we are not to take into consideration; on the other hand, it is not likely to affect the Port Trust. On the other hand, in civilized countries they are going upon the principle of not exempting local public property. There was a time when local public property was sought to be exempted on various grounds, but the prevailing view now is, as recommended by the Royal Commission on local taxation, that they should be taxed. This is what they say: 'That special properties such as railways, canals, mines, tramways, docks, telephones and gas, water, and electric light works should be valued in the first instance by a valuer appointed by the valuation authority.' When that is the view which has found acceptance in civilized countries, here with a bankrupt corporation without additional resources we are asked to be deprived of one of the chief items of revenue. It was there till 1905. There was no complaint. It is not a case of putting on. The Honourable Member is wrong in supposing that it is now. It was there till 1905. There was no complaint. Let it be restored. It is not a case of putting newly. I know the Honourable Member can find arguments whichever view he chooses to accept. If he took the other view, he would have carried greater weight in the Council, but unfortunately I do not occupy his position; and therefore my words go in vain. However, I enter my most emphatic protest against this method on the part of the Government of accepting recommendations made by influential persons and neglecting the representations made by rate-payers and their representatives."

The Hon'ble Dr. T. M. NAYAR:—"My Lord, the question that we are discussing now reminds me of what took place in the earlier days of the introduction of municipal institutions into India. It was then suggested that the proper method of municipal taxation would be a taxation on house property levied at a certain percentage of the annual rental value. It was then pointed out that in Northern India, there were a number of Rajas and Nawabs, come down in worldly possessions, but still living in magnificent palaces which their ancestors had built and therefore if they were assessed at the annual rental value, they would be absolutely unable to pay the municipal assessment and the Government of India accepted that view. That, I understand, is one reason why in many parts of Northern India they prefer octroi duties to taxation on house property. The Government of India, however, decided that so far as Southern India is concerned, there was to be no octroi duty but there should be plenty of duty on house property. Here comes the Nawab come down in life with his magnificent palace who wants an exemption from the duty on house property. He is willing to pay the octroi duty and therefore we are asked not to assess the actual annual rental value of their buildings but to have a certain percentage of their income."

The Hon'ble Sir FRANCIS SPRING:—"The tax will be based on the annual rental value, but only limited to 4 per cent of the Trust's gross collections."

The Hon'ble Dr. T. M. NAYAR:—"If the tax is to be a certain percentage of the annual rental value of the buildings owned by the Port Trust, it would be alright. What we have to do is with the percentage of the income of the Port Trust."

His Excellency the PRESIDENT:—"The amendment makes it quite clear. It says it should not exceed 4 per cent. My Honourable Friend explained that there was constant irritation between the municipality and the Port Trust otherwise, and therefore they came to some agreement."

The Hon'ble Dr. T. M. NAYAR:—"There must be an assessment on lands and buildings and the moment you assess it, you must forget it and you must concentrate your attention on the 4 per cent of the earnings. I cannot reconcile that with the principle that is in the Act. If the Port Trust are to be assessed according to the property tax laid down, they ought to pay a percentage of tax which the corporation will have to fix hereafter, whether it would be 25 per cent or 33 or 45 per cent on the annual rental value of their buildings. As to what percentage of their income it will be, it is a matter for private consideration by the Port Trust and this Council or the corporation ought to have nothing whatever to do with it. My Lord, it has been stated that in other ports such a principle has been adopted. I do not say anything of their enactments, but what is now attempted here is to introduce a consideration like that in an enactment and I strongly object to it. If you have a clause like this introduced into an enactment, it vitiates the whole principle of the property taxation, but if it is to be a private understanding between the Port Trust and the corporation they are at perfect liberty to come to that understanding and this Council at this stage of the consideration of the Bill need not consider that point at all—whether certain remissions are to be given for warehouses which are not utilized or which warehouses are to be assessed or not. Those are considerations of details with which this Council at this stage cannot have any concern whatever. I am surprised, absolutely surprised that the Government have agreed to accept this amendment. It is not as if the corporation is wanting to assess the Port Trust which is newly started before it has made its way and before it is in a position to know what its income is. From the very commencement of the Harbour Trust up till now, it has not been assessed, not because property was exempt from taxation but

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because the Madras Port was defined to be outside the limits of the municipality. The boundaries of the municipality were defined in that way and in that clever way it has evaded taxation till now. It cannot say that the corporation wants to put the tax on an infant institution which it could not reasonably bear. They have had a very long start indeed and at this time, it is exceedingly unreasonable to say that they cannot stand their fair share of taxation. Every one of the arguments advanced by the Hon'ble Sir Francis Spring can be advanced in favour of the occupants and owners of houses which are assessed. You showed no consideration whatever to their interests. In the case of a large number of people who might be living in good houses, but yet whose income would not correspond to their living in the big house you make no inquiry whatever; and there is no provision anywhere for making an inquiry to find out what proportion of the income of the occupant of a house will his municipal tax be. It will be interesting if that inquiry is followed up. There is no such suggestion. It is reserved to this apparently well to-do public body to come and claim such remission. I can only strongly object to it. The principle is so very bad and this action of the Government coming on the top of the evening of a day which has got a very bad history so far as the attitude of the Government towards the financial resources of the corporation is concerned, this is one of the worst days we have had and coming at the top of the evening of such a day, the acceptance of a principle like this is exceedingly bad and it can only drive to one conclusion that Honourable non-official members who were all along to-day trying to get more financial justice done to the Madras Corporation, will after this evening have to reject this Bill absolutely and take the very first opportunity they have of upsetting the whole of this Bill. If the Montagu-Chelmsford Report is to be trusted, they will have such an opportunity very early because they say that the proper time for legislating for the constitution of local bodies is when provincial autonomy has been granted and when the provinces have been reconstituted. You will have provincial autonomy here and when this Provincial Government is to be reconstituted, I hope Honourable non-official members will take the very first opportunity of introducing a City Municipal Bill and then dealing with all these conditions in the way in which they deserve. With this protest, I oppose the amendment proposed."

His Excellency the PRESIDENT:—"I should like to give the last speaker some information. I think he said if I followed his words correctly that we have no evidence that the arrangements quoted in the case of Bombay and Calcutta and Rangoon and other ports are embodied in the enactments. So far as I am informed that statement is not correct. The conditions prevailing in the port of Bombay are contained in the Bombay Port Trust Act. In Calcutta these conditions are contained in sections 59 and 68 of the Calcutta Port Trust Act. Again in Rangoon, section 48 of the Burma Act of 1910 deals with the conditions of Rangoon. So far as I am informed, these are all embodied. I have not had much time to examine the subject."

The Hon'ble YAQUB HASAN SAHIB Bahadur:—"May I ask whether it is in the Municipal Acts?"

The Hon'ble Dr. T. M. NAYAR:—"No, nothing in the Municipal Act. I meant Municipal Acts."

His Excellency the PRESIDENT:—"The Honourable Member mentioned enactments, by which I thought that he meant that these were private arrangements of which there was no record. I may say these arrangements are contained in the enactments in the Port Trust Acts of different ports. I only wish to give information to the Council. Because it is wrong that they should go under the impression that as has been rather suggested in the debate, the matter was unauthorized and illegitimate private arrangement. It is only an accident that this calamity which the Honourable Gentleman fears should fall upon this Council at the end of a day of tragedy as he would describe it. But he would allow me to say: I think the position of Government has not really been fairly considered. Experience shows that elsewhere—I am not alluding to Madras—it has been necessary to adjust the relations of the corporation and the Port authorities and surely it is not an unreasonable precedent to follow in the case of Madras. That is the sum total of the whole proposal and that is what is apparently done under the arrangement when compared with the arrangement prevailing in Bombay and Karachi. A generous arrangement has been made in the interests of the corporation by placing a limit to be placed on the earnings of the Port Trust. It is only the first step and we all hope that the relations between the corporation and the Port Trust will continue as they have been to be entirely friendly and co-operative and it will be surely quite possible as years go on to adjust these relations if any further adjustment is required. I am afraid I cannot get up with the strong feelings with which some Honourable Gentlemen expressed to this Council on these matters. We are really here dealing with business matters; we are all desiring to do justice to all the interests concerned. I hope I have not gone too far in allowing liberty of debate, but I am only anxious that the field of the subject matter of each proposal shall be put before the Council. I would not stand longer between them and the division. I will put the amendment on the paper to the Council."

The Hon'ble Mr. A. S. KRISHNA RAO:—"There is the Hon'ble Mr. Thonger's amendment that 5 per cent be substituted for 4."

His Excellency the PRESIDENT:—"The Hon'ble Sir Francis Spring proposed 4 per cent and the Government gave their consent to it. The Hon'ble Mr. Thonger suggested 5 per cent."

The amendment of the Hon'ble Mr. Thonger was put and lost.

The amendment No. 56 was put and agreed to.

The Hon'ble Doctor Nayar claimed a poll which was taken with the following result:—

For	*Against*
The Hon'ble Sir Alexander Cardew.	The Hon'ble Mr. V. K. Ramanuja Achariyar.
" Mr. L. Davidson.	" Mr. M. Ramachandra Rao.
" Mr. C. G. Todhunter.	" Mr. P. Siva Rao.
" Mr. A. Y. G. Campbell.	" Mr. K. Rama Ayyangar.
" Mr. M. Young.	" Dr. T. M. Nayar.
" Mr. L. E. Buckley.	" Mr. B. Venkatapati Raju.
" Mr. N. E. Marjoribanks.	" Mr. K. R. Suryanarayanamurti Nayudu.
" Khan Bahadur Aziz-ud-din Sahib.	" the Raja of Pithapuram.
" Sir Francis Spring.	" Mr. A. Subbarayalu Reddiyar.
" Mr. Littlehailes.	" Mr. T. Ranga Achariyar.
" Sir Gordon Fraser.	" Yaqub Hasan Sahib Bahadur.
" Sir Fairlie Barber.	" Mr. K. Chidambaranatha Mudaliyar.
" Mr. J. H. Thonger.	" Mr. A. S. Krishna Rao.
" Mr. J. C. Molony.	" Mr. A. Suryanarayana Rao.
" Mr. W. Hulton.	" the Most Rev. John Aelan.
" Mr. W. J. J. Howley.	
" the Advocate-General.	
" Mr. P. Bajagopala Achariyar.	
" Mr. H. G. Stokes.	
" Mr. R. Ramachandra Rao.	

The amendment was declared carried 20 voting *for* and 15 *against*.

Clause 102, as amended was allowed to stand part of the Bill.

Clause 103.

Clause 103 was allowed to stand part of the Bill.

His Excellency the PRESIDENT:—"As arranged day before yesterday, we propose to begin at 11 o'clock to-morrow with the Insect Pests and Diseases Bill. That will take only a short time to finish. We will now adjourn."

The Council then adjourned to 11 a.m. on Thursday the 13th day of February 1919.

H. G. STOKES,
Acting Secretary to Government, L. & M. (Legislative) Dept.

Proceedings of an Adjourned Meeting of the Council of the Governor of Fort St. George assembled for the purpose of making Laws and Regulations under the provisions of the Act of Parliament, 5 & 6 Geo. V, Ch. 61.

The Council re-assembled at the Council Chamber, Fort St. George, at 11 a.m. on Thursday, the 13th day of February 1919.

PRESENT:

His Excellency the Right Hon'ble JOHN, *Baron* PENTLAND of Lyth, P.C., G.C.I.E. G.C.I.E Governor of Madras—*Presiding.*

The Hon'ble Sir ALEXANDER CADELL, K.C.S.I.

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR Avargal, C.I.E.

The Hon'ble Mr. LE DAVIDSON, C.S.I.

The Hon'ble MUHAMMAD AZIZ-UD-DIN HUSAIN SAHIB Bahadur, Khan Bahadur, C.I.E., I.S.O., O.B.E.

The Hon'ble Mr. L. E. BUCKLEY, C.S.I.

The Hon'ble Mr. A. Y. G. CAMPBELL, C.I.E.

The Hon'ble Major-General G. G. GIFFARD, C.S.I., I.M.S.

The Hon'ble Mr. W. J. J. HOWLEY.

The Hon'ble Mr. W. HUTTON.

The Hon'ble Mr. R. LITTLEHAILES.

The Hon'ble Mr. N. E. MARJORIBANKS.

The Hon'ble Mr. J. C. MOLONY.

The Hon'ble Diwan Bahadur R. RAMACHANDRA RAO Avargal.

The Hon'ble Mr. S. SRINIVASA AYYANGAR (*Advocate-General*).

The Hon'ble Mr. H. G. STOKES, C.I.E.

The Hon'ble Mr. C. G. TODHUNTER.

The Hon'ble Mr. M. YOUNG.

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR Avargal.

The Hon'ble the Rev. G. PITTENDRIGH.

The Hon'ble Mr. A. SUBYANARAYANA RAO PANTULU.

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO PANTULU Garu.

The Hon'ble Mr. A. S. KRISHNA RAO PANTULU.

The Hon'ble Mr. P. SIVA RAO.

The Hon'ble Diwan Bahadur A. SUBBARAYALU REDDIYAR Avargal.

The Hon'ble Mr. S. V. NARASIMHA AYYAR.

The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARIYAR Avargal.

The Hon'ble Mr. K. RAMA AYYANGAR.

The Hon'ble Sri Raja Rao VENKATA KUMARA MANIPATI SURYA RAO Bahadur, Raja of Pithapuram.

The Hon'ble Mr. B. VENKATAPATI RAJU.

The Hon'ble Mr. K. CHIDAMBARANATHA MUDALIYAR.

The Hon'ble Mr. K. KUMARAN RAMAN KAVALAPPARA MUPPIL NAYAR.

The Hon'ble YAQUB HASAN SAHIB Bahadur.

The Hon'ble Sir GORDON FRASER, *Kt.*

The Hon'ble Mr. J. H. THORNE.

The Hon'ble Sir FAIRLIE BARBER, *Kt.*

The Hon'ble the Most Rev. JOHN ARLEN, D.D.

The Hon'ble Sir FRANCIS SPRING, K.C.I.E.

The Hon'ble Diwan Bahadur K. R. SUBYAMARAYANAMURTI NAIDU Garu.

The Hon'ble Dr. T. M. NAYAR.

(The President; Mr. Rajagopala Achariyar; the Advocate-General; Mr. Ramanuja Achariyar; Mr. Siva Rao; Mr. M. Ramachandra Rao.) [13TH FEBRUARY 1919.

The Council re-assembled at 11 a.m.

His Excellency the PRESIDENT:—"The Council will now proceed to consider the remaining clauses of the Madras Agricultural Pests and Diseases Bill. I think we came to clause 10 last time. Is that not so?"

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"We have done clause 9."

Clause 10.

The Hon'ble the ADVOCATE-GENERAL:—"I beg to move amendment No. 18 on the agenda. It is a consequential amendment, in order to make it clear that the 30 days time is allowed from the date of service of the notice and not from the date of the notice. I move that in clause 10 for the words and figure 'sub-section (2)' the words and figure 'sub-section (1)' be substituted."

The Hon'ble Mr. A. Y. G. Campbell seconded the amendment.

The amendment was then put and agreed to.

The Hon'ble the ADVOCATE-GENERAL:—"I now proceed to move amendment No. 18-A on the agenda, viz., for 'the date of', read 'the service of'."

The Hon'ble Mr. A. Y. G. Campbell seconded the amendment.

The amendment was put and agreed to.

Clause 10 as amended was allowed to stand part of the Bill.

Clause 11.

The Hon'ble the ADVOCATE-GENERAL:—"I beg to move that for the words 'according to' in clause 11, sub-clause (2), the words 'not exceeding' be substituted. This is in order to bring out the meaning of the section quite clearly. In sub-clause (2) of section 9 which the Council has already passed and added to the Bill the Council laid down that for trees destroyed, the compensation should be not exceeding one half the value thereof, for plants destroyed, not exceeding two-thirds of the value. In sub-clause (1) of clause 11, the words 'according to' would lead to a certain amount of ambiguity and it is proposed to remove it by adopting a similar phraseology: 'At rates not exceeding the rates in section 9'—that will be the one-half rate and the two-thirds rate will make the meaning clear. That is a purely verbal amendment and it does not affect the scope of the section."

The Hon'ble Mr. A. Y. G. Campbell seconded the amendment.

The amendment was put and agreed to.

The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARIYAR:—"I do not move amendment No. 20 on the agenda standing in my name. It is now unnecessary."

With the permission of His Excellency the President, the following amendment was then withdrawn, viz., that for the word 'rates' be substituted 'limits' in the 5th line.

Clause 11, as amended, was allowed to stand part of the Bill.

Clauses 12 *and* 13.

Clauses 12 and 13 were allowed to stand part of the Bill.

Clause 14.

The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARIYAR:—"I do not propose to move amendment No. 21 standing in my name."

With the permission of His Excellency the President, the amendment was then withdrawn, which was—'Omit the clause.'

The Hon'ble Mr. P. SIVA RAO:—"I do not propose to move amendment No. 21-A on the agenda standing in my name; because the matter has been concluded under clause 7."

With the permission of His Excellency the President, the amendment was then withdrawn, which was:—"Omit the clause."

Clause 14 was then allowed to stand part of the Bill.

Clause 15.

The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARIYAR—"I do not propose to move amendment No. 22 on the agenda."

With the permission of His Excellency the President the following amendment was withdrawn:—"Omit the clause."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"My Lord, there is an amendment standing in the name of the Honourable the Raja of Ramnad which I shall move. As amended, the clause will read:—'If any person, without lawful authority or excuse (proof whereof shall lie on him) contravenes a notification under section 3 (b) of this Act prohibiting or restricting the removal of any plant from one place to another, he shall be deemed to have committed an offence under this Act.' The object of this amendment is to exclude cases where lawful excuse is available for the contravention of the notification under section 3 (b) which prohibits the removal of plants from one place to another. It is quite possible, Your Excellency, that the notification may not be known to the person and there may be other lawful excuses which may be available to him the *proof* of which must be on him. The Honourable the Advocate-General referred the other day to the interpretation of a section in the Indian Penal

13TH FEBRUARY 1919.] *(Mr. M. Ramachandra Rau; Mr. Siva Rao; the Advocate-General; Mr. Venkatapati Raju; Mr. Krishna Rao.)*

Code and stated that lawful excuse was always available to a person in criminal courts under the exceptional circumstances mentioned therein. At the same time, it seems to me, my Lord, that this would be an indication to the Magistrates trying the offences that maintenance contravention of the notification under section 3 (5) should not be punishable. That is the reason for this amendment. I may also point out that the fact that there is lawful excuse ought to be proved by the accused under this amendment. I trust, therefore, that this small amendment will be accepted—viz., to add the words "without lawful authority or excuse (proof whereof shall lie on him)."

The Hon'ble Mr. P. SIVA RAO:—"Your Excellency, I beg to second this amendment. This is one of the necessary safeguards that we insist on to mitigate the rigour and the drastic nature of the provisions of this Bill. As regards what the Hon'ble the Advocate General has said that these will be covered under the general exceptions of the Indian Penal Code, I am certainly of opinion that it will not come under that. The 'general exceptions' only excuse a man for doing a thing which he is justified by law in doing or which he is bound by law to do. I do not think lawful excuse would ever come under the general exceptions of the Indian Penal Code. There is this provision that the onus of proving lawful excuse would lie heavily on him who sets it up. I therefore strongly appeal to the Council to accept this amendment."

The Hon'ble the ADVOCATE-GENERAL:—"Your Excellency, the amendment proposed by the Hon'ble Mr. Ramachandra Rau is certainly a most unworkable amendment. First of all, there is no definition of what is meant by lawful authority or lawful excuse. Where are we to go for a definition? Are we going to define the circumstances under which this 'lawful excuse' is to be allowed? Is ignorance of law an excuse? The notification may be issued and may have been assented to and the Act may have come into force, but is ignorance of law to be held an excuse? What is 'lawful authority'—these words are of the vaguest character, and it simply throws on the Magistrate the responsibility of deciding what is lawful excuse or authority, without any kind of help given to him to decide one way or the other. It really gives the accused no protection. He does not know what is lawful excuse. Is poverty to be pleaded? Are the orders of the master to be pleaded? Are the orders of the managing member of the family to be pleaded? Most of the Honourable Members are lawyers and I would appeal to them that to introduce such words when you want to enforce an obligation and to penalise the breach of it, will simply stultify the whole law. No attempt has been made by either of the Honourable Members to state what are the cases for which this provision is needed. I do not suggest that the word 'excuse' is covered by the general exceptions in the Indian Penal Code. If any excuse is open to him, which is covered by the general exceptions of the Indian Penal Code, that will enable him to exculpate himself, but otherwise he will be liable for a breach. Honourable Members will remember that in the City Municipal Act there is section 420 which says: 'Whoever contravenes any provisions of the law;' it does not make any saving in favour of lawful authority or lawful excuse. There is a similar section in the Act of the Indian Legislature dealing with the importation of infected plants into India. There are no such words there as suggested now. It will be opening a very wide door, without enabling the Magistrate to guide himself as to the cases in which he is required to apply these words, 'lawful authority' or 'lawful excuse' and I therefore oppose this amendment."

The Hon'ble Mr. B. VENKATAPATI RAJU:—"Your Excellency, the Hon'ble the Advocate-General pointed out some difficulties; but I do not see any force in any one of them because ignorance of law is never pleaded anywhere as an excuse. But the Honourable the Advocate-General has pertinently asked the question, 'What are the cases to be covered by this?' The Hon'ble Mr. Sadanva Bhat has mentioned that there are religious scruples for a particular community in obeying the Act in every particular. Does the Hon'ble the Advocate-General want a man to be prosecuted if he cannot do a thing on account of his religious scruples, if he cannot carry out the order? Unless some such provision is made, I think there is a defect in the Bill. I appeal to the Government and the Hon'ble the Advocate-General to suggest some method of excusing such persons as have religious scruples to carry out the orders of Government."

The Hon'ble Mr. A. S. KRISHNA RAO:—"Your Excellency, the amendment moved by the Hon'ble Mr. Ramachandra Rao having been opposed by the Government, I do not see that there is any chance of its being accepted by this Council. I would suggest a milder amendment which, I believe, will meet with the acceptance of the Honourable mover of the resolution and also of the Government. I would suggest that in the place of 'without lawful authority or excuse' the word 'wilfully' may be introduced before the word 'contravenes'. The Hon'ble the Advocate-General drew attention to parallel legislation. I find that in the Ceylon Pests Bill—section 9, they introduced the word 'wilfully'. That word gives some indication as to some intention being necessary before a man is prosecuted and dealt with. We are considering parallel legislation in dealing with this matter, and the only appropriate legislation that I could refer to is section 9 of the Ceylon Pests Ordinance of 1907. They use the word 'wilfully' in that section. Though it does not go to the length to which my Honourable friend's amendment would go, that would at least provide the necessary safeguards; and it is only in very proper cases of wilful contravention, that a man can be convicted. With these words, I suggest the amendment: and the clause as amended would read 'If any person wilfully contravenes a notification under section 3 (4), etc."

(Mr. Narasimha Ayyar; Mr. Ranga Acharlyar; Mr. Rama Aiyangar; the Advocate-General; Mr. M. Ramachandra Rao.) [13TH FEBRUARY 1919.

The Hon'ble Mr. B. V. NARASIMHA AYYAR :—"Your Excellency, I beg to second this amendment and in seconding it, I wish to say one word. It is possible that a man might carry a lot of things might carry a lot of articles for manure and in that lot he might carry unawares a thing which is prohibited. For instance let me take the illustration of the villagers who carry a lot of plants for manuring purposes. They take all sorts of bushes for manuring purposes. Suppose in the huge cart that carries these things there is a bit of water-hyacinth and suppose the transport of water-hyacinth is interdicted. What becomes of this poor fellow who takes all sorts of plants for the purpose of manure and in the midst of it a water-hyacinth also? Is the man to be convicted and fined Rs. 50 because he did not take care to find out that some part of the plants was interdicted plants? It will be an act of inhumanity to condemn such a man to punishment. I do not think it is the object of the Government to punish a man for what he carries unawares. It is only to prevent such a sort of thing that the word 'wilfully' is introduced. If the Government and the Honourable the Advocate-General see eye to eye with us, they will see the reasonableness of introducing the word 'wilfully.' Are we really creating a technical offence? It may be said in regard to technical matters much detail is not necessary. But in this case, the technical matter is to be an offence. Are we going to penalise a bit of oversight? I support this amendment."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR :—"Your Excellency, I think it is a case of real difficulty that is pointed out by this amendment. I would say that under section 19 the rule-making section, the Governor in Council may frame rules providing what shall be deemed to be sufficient lawful excuse for the purposes of the section. That I think can be done. We cannot foresee what the difficulties are that may arise. It is a new Act, it is an experimental measure and even the department cannot foresee what difficulties might occur. They suggested difficulties and one real difficulty has been pointed out, namely, the religious scruples of a certain community, which must command some weight. That is not provided by this Act. There may be other cases in which there may be similar excuses for which the Governor in Council may have to provide. I therefore submit that by retaining the words 'without lawful excuse' we may define lawful excuse from time to time by rules to be framed by the Governor in Council, thus leaving it to the Government to decide what is lawful excuse and to provide for hard cases. I therefore make this suggestion to the Government."

The Hon'ble Mr. K. RAMA AYYANGAR :—"My Lord, this creates a technical offence—"If any person contravenes the notification, etc." The intention to contravene must be in a case of this kind an element of the offence. It is not a case in which intention may be presumed in almost all cases; in fact, most of the offences relating to offences against the State or against public convenience, in most of these cases the intention will have to be shown. We are creating a new law and we are making the breach of it penal. In such cases, it is only very proper that we do not depend merely on the technicality of the offence. Unless the spirit of the notification is contravened, I think the action ought not to be punished. One instance or other may be now thought of and pointed out. I quite see that the Hon'ble Mr Narasimha Ayyar has pointed out one, but I do not know if it is possible to think of all the possible excuses unless we sit together and discuss each of these excuses. Ordinarily the object of the section ought to be to penalise the intention to contravene, especially when we have to deal with a lot of illiterate people who have to be controlled by such notifications. This is a technical offence and it must be that the spirit of the offender must be against the notification. If it be merely by forgetfulness or ignorance or any other cause, it must be open to the magistrate to decide the intention and not merely to punish the man for a technical offence, especially in a case of this sort in a country like this. I have been pleading for the omission of this provision altogether, but since the offence has been allowed to stand, it must be made as innocuous as possible. I submit that the intention to contravene alone must be brought under the section and not mere non-compliance with the notification."

The Hon'ble the ADVOCATE-GENERAL :—"Your Excellency, I submit there is really no necessity for amending the section in either of the ways suggested. This is merely a technical offence and just as in the case of the Madras Adulteration Act and the Madras City Municipal Act, the contravention of a by-law is punishable with a fine. There is no need for criminal intention. It is the disobedience of the notification that is made punishable. I do not see what other kind of criminal intent is necessary. There is no other ingredient in the offence. We would have to define the offence in some other way in order to make *mens rea* essential. Honourable Members will notice that I have given notice of an amendment or rather that the Hon'ble Mr. Ranga Acharlyar has given notice of an amendment and it is likely to be accepted that prosecutions under this Act are not to take place without the sanction of the District Collector. That will certainly provide an ample safeguard to prevent the Act from being abused. This is merely for the protection of the whole community at large. Honourable Members, I presume, do not want that offenders should really escape. What they want is that the working of the Act should be as wisely controlled as possible. For that the provision will be made that the sanction of the District Collector is a pre-requisite to the launching of a prosecution. The magistrate will go into the merits of the case and if he finds that it is simply a technical dereliction he may simply warn him and he is not bound to punish him."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO :—"My Lord, I have nothing further to say than that the Honourable the Advocate-General has persuaded himself, I believe, that this Act will at once become unworkable if the word 'wilfully' as suggested by my Honourable

13TH FEBRUARY 1919.] *(Mr. M. Ramachandra Rao ; Sir Fairlee Barber ; the President ; Mr. Rama Ayyangar , Mr. Narasimha Ayyar ; Mr. Krishna Rao)*

friend Mr. Krishna Rao, or any other words suggested by Hon'ble Mr. Rama Acharyar are accepted and introduced here. The whole point is whether for the purposes of punishing a man for contravening a notification under section 3 (*b*) *mens rea* is necessary. I believe that a notification will be published in the district gazettes and many ignorant ryots may be transporting plants without knowing anything of these notifications. In some cases, this will really work hardship and this rule of punishing people who unintentionally transgress the notifications should not be embodied in the Bill. If the Honourable Member says that it will be unworkable I am certain that no amendment is likely to be accepted in this Council. We are as anxious as the Honourable Advocate-General is, to make the Act workable and to see that it is worked for the purpose for which it is intended. I want that we should provide for cases where unintentional transgressions should not be punished. Looking at the illiteracy of the villagers, it may be that the notification may not reach every villager, and I consider that it would be proper to give discretion to the trying magistrate to decide whether it is intentional or unintentional transgression. This is all that I wish to do. My Honourable friend says that the whole Act will become unworkable."

The Hon'ble Sir FAIRLEE BARBER :—"May I ask for an explanation. In what way would religious scruples have to be observed in the removal of plants from one place to another ?"

His Excellency the PRESIDENT :—"I have followed this discussion very closely. I am not able to judge of the legal aspect of the question, but I think the practical aspect is this It is not really with the ignorant villager that we are dealing, but it is the man who makes some profit by selling the diseased plants and thereby nullifying or vitiating the whole Bill. That is the man we are afraid of. It is not the cooplier."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO :—"Under section 3 (*b*) any person who removes the plant, not necessarily for the purpose of profit or trade, from one place to another is contemplated."

His Excellency the PRESIDENT :—"I know that. It is the man who is going to make a profit that we have to think of. The innocent man will be protected in the District Collectors' sanction being necessary. No one is going to administer this Act by making a crusade against innocent people. I am inclined to accept the judgment of the Honourable the Advocate-General and I can say no more about it."

The Hon'ble Mr. K RAMA AYYANGAR :—"You practically prohibit the magistrate from considering the intention of the cultivator."

The Hon'ble Mr. B. V. NARASIMHA AYYAR :—"Before it is put to the vote, may I request your Excellency whether we could give effect to the Honourable the Advocate-General's statement, i.e , whether we could make a provision enabling the magistrate to warn the accused."

His Excellency the PRESIDENT :—"We must deal with the amendment as it is on paper before the Council."

The Hon'ble Mr. A. S KRISHNA RAO :—"May I ask Your Lordship to take votes on my amendment suggesting the addition of the word 'wilfully' ?"

His Excellency the PRESIDENT :—"Yes."

The amendment was put and lost.

The Hon'ble Mr K. RAMA AYYANGAR :—"I claim a poll."

His Excellency the PRESIDENT :—"I assure you that the records will become confusing. I just took the vote to indicate the opinion of the Council I do not think we really need a poll."

The Hon'ble Mr. A. S. KRISHNA RAO :—"I have the honour to move that in clause 15 the following words be omitted :—'In addition to confiscation and destruction of the plant in respect of which the offence was committed.' The section as it stands reads as follows :—'If any person contravenes a notification under section 3 (*b*) of this Act prohibiting or restricting the removal of any plant from one place to another he shall be deemed to have committed an offence under this Act. Any one convicted by a magistrate of such an offence shall, in addition to confiscation and destruction of the plant in respect of which the offence was committed, be liable to fine not exceeding Rs. 50, or in default to simple imprisonment for a period not exceeding ten days.'

"If the amendment I move is accepted, the result of it will be that a man convicted by a magistrate of an offence under this section will only be liable to be fined, but he will not be further subjected to confiscation or destruction of the plant. The reasons for moving this amendment are these. We have rejected in the first place, amendments calculated to make intention an ingredient of the offence. We have not allowed its being made an offence, the offender being punished only when he contravenes the notification without lawful excuse or authority nor have we qualified the same by the insertion of the word 'wilfully' which will signify some intention As matters stand at present, any one who knowingly or unknowingly, not knowing that any notification has been issued, contravenes the notification, he is liable to be punished under this section. Therefore, there is no justification for his being subjected to the further penalty of confiscation and destruction of the plant in respect of which the offence was committed.

(Mr. Krishna Rao; Sir Alexander Cardew; Mr. Ranga Acharigar; Mr. Venkatapati Raju; Mr. Rangagopala Acharigar.) [18TH FEBRUARY 1919.

"The second reason which I wish to urge is this. I request Honourable Members of this Council to examine the previous sections of this Act. Nowhere is destruction of the plant or confiscation of the plant provided. One reading the section would assume from the use of the words 'confiscation and destruction of the plant' in the section providing for the punishment, that it has been already provided for in the previous portion of the Bill; but it is not so. It might be suggested, that there is a provision under clause 5 and the following provisions for such steps being taken. Section 5 as amended by this Council reads as follows:—'Any officer duly empowered under section 17 in this behalf may enter on any land or water within the notified area in order to ascertain (*a*) whether any insect pest, plant disease or noxious weed is there present, and (*b*) whether the prescribed remedial or preventive measures or both as the case may require have been taken.

"The inspecting officer may enter upon any land and take whatever steps are required in order to ascertain whether any preventive or remedial measures have been taken and if he finds that no such measures are taken, it is open to him to pursue the other remedies provided for in the Act. Therefore I would suggest that, if under the section it is contemplated that he should destroy the plants or take other steps, the provisions of sections 5 and 6 are sufficiently comprehensive and that there is no necessity for any new provision for destruction or confiscation in section 15 of the Act. If it is argued by the Hon'ble the Advocate-General that there is no provision for confiscation or destruction of the plant, if it is argued that section 15 is the only section which would give power for confiscation or destruction of the plant, I would request the Council to consider whether there is any use in having that provision in section 15. It states that the penalty of confiscation and destruction of plants is only to come into operation in cases of conviction and not in other cases."

The Hon'ble Sir ALEXANDER CARDEW:—"What about section 9?"

The Hon'ble Mr. A. S. KRISHNA RAO:—"My Lord, I submit that section 9 has no application to this case. If I am only informed in reply that section 9 applies, I have no grievance, because the man will get compensation; but because I anticipate that the Hon'ble the Advocate General will suggest that the provision as to destruction and confiscation in other sections would not apply, I move this amendment. If he says that this will come under section 9, I will not press it. My fear is—"

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR (*interrupting*):—"What is the good of the Hon'ble the Advocate-General saying it? The Act will have to be construed by Judges."

The Hon'ble Mr. A. S. KRISHNA RAO:—"If section 9 provides for it, there is no necessity for providing for this in section 15. It is useless to introduce this provision. It is only in case he contravenes the notification, the Collector sanctions the prosecution of that particular person, and the magistrate finds the man guilty and convicts him, that this destruction and confiscation will come into operation. If provision is not made earlier, what is the use of thinking of the destruction or confiscation of the plant after an elaborate trial and conviction of the person? Even under the special law, the sentence of a magistrate is appealable to a higher Court. It may take a year or six months before the case is finally settled. Is it suggested that we should wait for this period before the destruction or confiscation could take place? I have no doubt whatever that these words should not find a place in this section, from whatever standpoint it may be viewed. I therefore move for the omission of these words. This penalty is unnecessary. If it is provided for otherwise, it is superfluous. If it is not provided for otherwise, it is useless. I therefore suggest that Your Excellency's Government would accept this amendment."

The Hon'ble Mr. B. VENKATAPATI RAJU:—"Your Excellency, I have great pleasure in seconding this amendment. I may respectfully submit that this clause which is asked to be omitted is either superfluous or mischievous. It is superfluous because under section 7 as soon as a person fails to carry out the orders of the inspecting officer, the officer appointed can carry out remedial measures, and the Hon'ble Sir Alexander Cardew has suggested that compensation is provided under section 9. If you are satisfied with these provisions, why do you want to add to them? It only means as if an additional power is contemplated. There is no such thing as being convicted of an offence if his property is confiscated. He will be convicted of an offence because it is declared to be an offence. We cannot have the postponement of the destruction of the article till some months after; it must be done immediately. The person cannot plead that his property is confiscated and therefore he should not be convicted. Therefore my submission is that these words can be advantageously omitted without any detriment to the provisions already existing."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"May I say a word before the Honourable Member in charge speaks? I am afraid my Honourable friends are labouring under a mistake in regard to clause 15. What it aims at is an order by a magistrate for confiscation and destruction. It is very usual in the case of noxious foods and drugs, when you take a man before a magistrate, to order the destruction of a drug; because it is noxious. It is more for the protection of the public that the magistrate has to pass the order. Although that *is* not made clear by the language of the section, yet that is what I believe is intended. In this view, I do not think my Honourable friend should raise any objection."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"Does the Honourable gentleman withdraw?"

[13TH FEBRUARY 1919] *(Mr. Krishna Rao; Mr. Rajagopala Ackariyar; Sir Fazulay Barker, Mr. Siva Rao; the President; Mr. Narasimha Aiyar.)*

The Hon'ble Mr. A. S. KRISHNA RAO :—"I should like to know if it is the intention of the Government that the magistrate should pass the order under the Criminal Procedure Code."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR :—"Your Excellency, as pointed out by the Hon'ble Mr. Ranga Achariyar, there is some amount of confusion. Reference to section 3 (b) will show that there are two kinds of things contemplated namely, prohibiting or restricting the removal of a plant from one place to another—that is one—and then, prescribing such other preventive or remedial measures as may be necessary. We get a number of sections afterwards dealing with this question of prescribing other preventive or remedial measures. Section 15 goes back to the first portion of section 3 (b), namely, prohibiting or restricting the removal of a plant from one place to another. If a man is caught in doing so, he will be taken before a magistrate, he will be hauled up before the court and he will be convicted and, as pointed out by the Hon'ble Mr. Ranga Achariyar, we cannot allow the infection to spread. We must destroy the stuff. Otherwise, the poison will spread. I do not quite see what the Hon'ble Mr. A. S. Krishna Rao's difficulty is. The section simply says: 'Any one convicted by a magistrate' is subject to confiscation and destruction of the property. It seems to me very clear. It is only after conviction that this liability arises. I wholly endorse the explanation put forward by the Hon'ble Mr. Ranga Achariyar and I think there is no need to amend the section at all."

The Hon'ble Sir FAIRLESS BARKER :—"I should like to ask the Honourable Member if this does not take into consideration the question of the plant being summarily destroyed by an agricultural officer."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR :—"No, because that will give the agricultural officer the right of judgment. It is the magistrate who has to decide it."

The Hon'ble Sir FAIRLESS BARKER :—"While the disease is spreading?"

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR :—"No; the diseased plant is taken and secured."

The Hon'ble Mr. P. SIVA RAO :—"Your Excellency, I wish to assure the Hon'ble Mr. Ranga Achariyar that we are not under any misapprehension as to the scope and aim of section 15. There are two matters provided in section 3, first, the Governor in Council may declare that in a certain area in which certain conditions may arise, they may prohibit by notification the removal of one plant from one place to another on the ground that it may spread some plant disease. If in contravention of such a prohibition, any one carries the plant from one place to another, he is liable to be punished under section 15 in addition to being fined Rs. 50, or in default, he is liable to imprisonment for ten days; there is the additional penalty of confiscation and destruction of the plant. The issue before us is is this additional penalty also to be allowed, whether the plant which is sought to be removed in contravention of the prohibition is liable to be confiscated and destroyed? I would ask whether the owner is entitled to compensation in such cases. When the plant is diseased or affected by insect disease and plant disease, under section 9 compensation is given according to a certain rate. Why should not compensation be given in such a case as this? Clause 3 says: 'Any plants not being trees, some or all of which are affected by the insect pests or the plant disease, but which are grown so closely together that it is not ordinarily practicable to treat such plant individually,'—even in that case, the clause provides for compensation not exceeding one-half the value."

His Excellency the PRESIDENT :—"We are not discussing compensation and I think it would be wrong to introduce it."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR :—"It is totally irrelevant."

The Hon'ble Mr. P. SIVA RAO :—"It is not irrelevant for this reason because no compensation is provided for in a case like this. I think this provision is too hard and too stringent."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR :—"Because there is no compensation, the Honourable Member proposes to rectify that by allowing the infected plant to be retained without being destroyed and allowing it to go round the country. That is the Honourable Member's proposal."

The Hon'ble Mr. P. SIVA RAO :—"The Honourable Member in charge is not trying to meet my contention. I was urging that because no compensation is provided for in a case like this, the additional punishment of confiscation and destruction of the plant should not be provided. That is my submission."

The Hon'ble Mr. B. V. NARASIMHA AIYAR :—"I wish to add one word. I do not think it is right to say that the question of compensation should not be considered in this connexion, because it is of the utmost importance that if equity requires it some compensation should be awarded. We must remember that section 13 deals with transport; section 14 dealt with the other case of preventive measures. In respect of mere transport which may be even unintentional, we find not only a penalty put in, but also a provision for confiscation and destruction without making adequate provision for compensation. In previous clauses compensation has been extended to cases of plants which are likely to be infected and which are not completely infected. Even in such cases, under section 9, we have provided for compensation; but we wish to omit compensation in a case of this sort. If the present section is passed as it is, it will mean

(Mr. Narasimha Aiyar ; Mr. Rajagopala Achariyar ; Sir Fairless Barber ; Sir Francis Spring ; Mr. Krishna Rao ; Mr. Monger ; the President.) [13TH FEBRUARY 1919.

that we distinctly wish to omit compensation in a case coming under section 15. Section 15, I repeat, is stated to be technical. A mere absent-minded man may be carrying an article, the transport of which is prohibited and he may contravene the rules and then he is liable to this punishment and his property which may be very valuable indeed will be destroyed."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR.—"Infected plant?"

The Hon'ble Mr. B. V. NARASIMHA AIYAR.—"For the so-called infected plant we are providing for compensation in other cases. Are we not to provide for compensation here also?"

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR :—"'The plant in respect of which the offence was committed'—that is what the section says."

The Hon'ble Mr. B. V. NARASIMHA AIYAR :—"In section 9 even such plants as Government choose to destroy,—even for them compensation is provided. If in addition to the circumstances which bring the case under section 9, we find that a man is transporting some plants, what is there in the additional circumstance of transportation which should deprive a man of the right to get the value, if any, of his property?"

The Hon'ble Sir FAIRLESS BARBER :—"Your Excellency, in the interests of sanity, I should like to oppose this amendment. If a man transports about the country some infected plant, he is allowed to do so without being punished. The fine is limited to Rs. 50 and he may receive compensation. It is tantamount to giving him compensation if these words are left out. I therefore oppose the amendment."

The Hon'ble Sir FRANCIS SPRING :—"Whom are we going to compensate under section 15? Is it the cartman? He has no property in the plants which he is carrying about. He has no right to compensation for them."

The Hon'ble Mr. A. S. KRISHNA RAO :—"May I say a word in reply? I may assure the Hon'ble Diwan Bahadur P. Rajagopala Achariyar that no one has suggested or is willing to suggest that a plant which is infected ought not to be destroyed. I am prepared to go further. My complaint is that as suggested by the Hon'ble Sir Fairless Barber, provision has not been made for the destruction of the plant immediately after it is found to be infected. That is why I suggested in the course of my remarks that the destruction of the plant after a protracted inquiry and conviction and probably after the decision of the appellate court, will not be useful. If provisions are inserted for the destruction of the plant immediately after infection, it will be quite another thing. I object to the provision so far as this section is concerned. If as pointed out by the Hon'ble Mr. Rajagopala Achariyar, the idea is that the magistrate may pass the order confiscating the property, why should we depart from the provisions of section 517 of the Criminal Procedure Code so far as that question is concerned. I believe we have to be governed by that section. I would ask the Hon'ble the Advocate-General to inform this Council if the powers conferred on a magistrate under section 517 of the Criminal Procedure Code, as to the trial of the offence and the disposal of the property can be taken away without the special sanction of the Government of India. Section 517 says :—'When on an inquiry or a trial in any criminal court is concluded, the court may make such order as it thinks fit for the disposal of any property or document produced before it or in its custody or regarding which any offence appears to have been committed, or which has been used for the commission of any offence.'

"I accept the statement made by the Hon'ble Mr. P. Rajagopala Achariyar that the section refers to an order by a magistrate. The magistrate has been given the discretion to pass such order as he thinks fit; if he thinks it necessary to destroy it, it is open to him to do so. Why should we take away that discretion vested in him under section 517 of the Code and why should there be this injunction that the plant is liable to destruction and confiscation?"

The Hon'ble Mr. J. H. THOMSON :—"May I be allowed to take part in the discussion at this stage?"

His Excellency the PRESIDENT :—"If you please."

The Hon'ble Mr. J. H. THOMSON :—"I wish to draw the attention of the Council that in the case of tobacco special regulations ought to be created for the transport of tobacco from one place to another. The experience that we have had is that tobacco pests cannot be efficiently dealt with in the fields. I do not know whether there is anything peculiar about tobacco, but it is a practical impossibility to deal with it in field when it is growing. I would, therefore, like to suggest, if it is possible, that some amendment may be added to this clause that, in the case of tobacco leaf, when there is a pest-killing apparatus in the place to which the tobacco leaf is being transported, transport restrictions shall not apply. There are two cures for the evil in the case of tobacco; I think I need not go into details. There is one particular gas mixture which will kill the weevil if the tobacco is treated in a hermetically sealed room, but it will not kill the egg which is the root of the trouble. But there is a more powerful gas which kills the egg as well. We have installed this apparatus at Dindigul, but we cannot install it in the fields. We have got to get the tobacco into our godowns. Thousands and tens of thousands of weevils get into the factory, but it is of comparatively rare occurrence for one to get out."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR :—"Prohibition or restriction of removal is there."

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The Hon'ble Mr. J. H. THONGER:—"Many district officers may not know that there is the pest-killing apparatus. It is not every cigar manufactoring firm that has got this apparatus."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"All this will be taken into consideration when Government issue the notification."

The amendment was then put and lost.

Clause 15 was then allowed to stand part of the Bill.

Clause 16.

The Hon'ble the ADVOCATE-GENERAL:—"Your Excellency, I move amendment No 24-A in the second supplementary agenda. I move that in part III these two following clauses be inserted as clauses 16 and 17."

His Excellency the PRESIDENT:—"Is it not better to move one clause first?"

The Hon'ble the ADVOCATE-GENERAL:—"Yes. I move that the following clause be inserted as clause 16:—

'16. Where an occupier destroys any trees or plants in obedience to a notice issued under section 6, he may be granted compensation in accordance with such rules as may be made under this Act'

"Honourable Members will have noticed that compensation is provided for in clause 9 of the Bill where, after notice has been issued by the inspecting officer to the occupier to carry out the destruction of the plants where that is the prescribed measure, the occupier fails to carry out that measure, within the time prescribed, the inspecting officer enters on the holding and destroys the plants; and then the occupier is declared by clause 9 of the Bill which has been passed to be entitled to compensation not exceeding certain rates and a machinery is provided for valuing. This clause which I now move empowers the Government to pay compensation to occupiers where, in obedience to the notice issued by the inspecting officer under clause 6, the occupier destroys the plants or trees. It is not necessary that he should disobey the order and allow the inspecting officer to enter on the land and destroy the plant. He may himself be willing to destroy it and in such cases, whenever circumstances render it desirable, there must be provision to pay compensation to occupiers for the destruction of plants. At the same time, it will be impossible to do so by settling the details in the statute, as provision will have to be made for safeguarding public revenue; otherwise, the occupier will claim that he has destroyed a greater number of trees than he has actually destroyed, and the particulars will not be available to the person who has to value them after these trees are destroyed. Therefore, some machinery will have to be devised for the purpose of preventing extravagant claims of compensation being made on the part of the tenant and for the purpose of recording evidence prior to destruction as to the condition of plants before destruction. For this purpose, general power has been taken to make rules for settling all the details. Power is taken, therefore, by this clause to pay compensation to such occupiers as obey the notice of the inspecting officer, but as regards all details, the matter is left to be settled by rules. It is for this purpose that this clause is incorporated and I beg to move that this clause be added to the Bill."

The Hon'ble Mr. A. Y. G. Campbell seconded the amendment.

The amendment was put and agreed to.

The Hon'ble the ADVOCATE-GENERAL:—"I beg to move that the following be added as clause 17 to the Bill. 'Notwithstanding anything in this Act, no compensation shall be payable for any noxious weed destroyed' For instance, lantana may be regarded as a plant and the wording of this Act may perhaps enable a shrewd occupier to claim compensation for the destruction of such noxious weeds as lantana which have really no value. Section 9 provides for compensation for plants only where the plants have value at the time of destruction. It is possible that this is unnecessary; but it is better to make it clear that noxious weeds are not made the subject of compensation. It is for that purpose I move that this clause be made part of the Bill."

The Hon'ble Mr. A. Y. G. Campbell seconded the amendment.

His Excellency the PRESIDENT:—"I will put this clause which is merely consequential."

The amendment was then put and agreed to.

New clauses 16 and 17 were allowed to stand part of the Bill.

His Excellency the PRESIDENT:—"Clause 16 of the printed Bill now becomes clause 18. Clauses 16 and 17 have been added to the Bill as proposed."

Clause 18.

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"Your Excellency, I beg to move amendment No. 25 on the agenda. It will be to clause 18 as now amended. The amendment will be to clauses 18 (1) and 18 (2). Your Excellency will permit me to move them one by one. I move that the following be inserted as clause 18 (2): 'No prosecution under this Act shall be commenced without the previous sanction of the District Collector, which sanction may be given by him after inquiry.' The previous discussion on the various sections as to whether it was desirable to make it an offence and if so, whether it should be wilful default that must

13TH FEBRUARY 1919.] *(Mr. Ranga Achariyar; the Advocate-General; the President; Mr. Venkatapati Raju; Mr. Krishna Rao.)*

be an offence, must have brought to the notice of Honourable Members that we are providing for a technical offence, and as it is, the Act will have to be worked with great care. In order to provide safeguards, it is suggested that before any prosecution is undertaken, the sanction of the District Collector will have to be obtained. So far as the latter portion is concerned—'which sanction may be given by him after inquiry'—I am willing to substitute the word 'notice' for the word 'inquiry' in the last portion. No doubt judicial officers do not give sanction without notice, but executive officers do not give notice. We are dealing with an executive officer. A list of agricultural offences will be sent up by the Agricultural department in a village or a taluk or a firka and the District Collector sitting in his chamber would merely pass orders sanctioning them. That sort of thing should not take place. Therefore, instead of the word 'inquiry' I will substitute the word 'notice'. I do not think I need say much. I propose this amendment."

The Hon'ble Mr. A. S. Krishna Rao seconded the amendment.

The Hon'ble the ADVOCATE-GENERAL:—"I am instructed by the Government to say that it may be accepted if it stops with the word 'District Collector'."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"Why do they want to stop there?"

The Hon'ble the ADVOCATE-GENERAL:—"Your Excellency, I wish to suggest that the words referring to notice, or referring to an inquiry, are wholly unnecessary. If the sanctioning authority is the District Collector, he can take such steps as he likes. My Honourable friend knows that in ordinary cases no notice is necessary for sanction. We are enacting a provision as a safeguard. We are not laying down any limitations and we are not saying that evidence about the necessity for a notice. I would suggest to the Council that the Honourable Member's intentions will be fully given effect to if he stops with the words 'District Collector.' It is wholly unnecessary for him to put in the other words. We do not say that the Collector should give notice or that he need not give notice. It all depends upon the urgency of the prosecutions. Supposing the prosecution must be immediately commenced, notice may not be necessary. There may be other cases in which further materials may be necessary and in which notice may be given. It is not necessary to put on any unnecessary words. It is entirely a matter for his discretion to give or not to give notice."

His Excellency the PRESIDENT:—"Does the Honourable gentleman accept what the Hon'ble the Advocate-General has said?"

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"The explanation given by the Hon'ble the Advocate-General forces me to stick to my amendment."

The Hon'ble Mr. B. VENKATAPATI RAJU:—"The Hon'ble the Advocate-General stated that he was going to accept the Hon'ble Mr Ranga Achariyar's amendment, because where there was a justifiable excuse, the District Collector would not give sanction. The agricultural officer will say that the man has disobeyed his instructions. There are District Collectors who will issue notice before sanction is given, but there are others who will avoid the trouble and will only put their signatures under the office-note. How is this at all a safeguard unless the Hon'ble the Advocate-General is prepared to accept that that must be after notice. If there is notice, the party will come and explain what justifiable necessity there was by way of defence, either a religious scruple or anything of that sort. Otherwise, this safeguard would be of no avail."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"My Lord, the very object of sanction will be frustrated if the man is not to be given notice. I cannot contemplate that any case would be so urgent that the District Collector would not find it necessary to give notice. The Hon'ble the Advocate-General has stretched the point too far. The thing is done and the man has to be prosecuted. Afterwards everything will take place. If it is a case of the judicial officers being entrusted with this, I would not insist on this; but executive officers are not accustomed to give notice beforehand and they would not do it ordinarily. Unless the statute makes it compulsory they would not do it. Although section 195 does not make it obligatory to give notice, the High Court expects judicial officers to give notice and it is done. How is the officer to know what excuse the man had? How is he to know that he was a Jain or a Buddhist or that he was laid up with influenza? I do not know why the Government should insist upon the omission of this proviso. It is a necessary proviso. As far as other protections are concerned, Government would not accept them. This is quite a harmless addition and I do not think that there is any reason against accepting it unless the object of the Government is that the Collector should pass orders of prosecution sitting in his chambers on a list of cases suggested by the Agricultural department. If that is going to be the order, we had better get rid of the whole proviso altogether. I know a case where a proposal was made before an executive officer suggesting two alternative proposals with reference to a subject and the officer said 'ordered accordingly'; and the officer below him had to ask him again which proposal was ordered. That sort of thing should not take place in a matter like this."

The Hon'ble Mr. A. S. KRISHNA RAO:—"May I request this amendment to be split up?"

His Excellency the PRESIDENT:—"The Honourable gentlemen has not accepted the Hon'ble the Advocate-General's offer. Therefore I am bound to put the whole thing."

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The amendment was then put and lost.

His Excellency the PRESIDENT:—"Will the Honourable gentleman move sub-clause (3) which now becomes sub-clause (2)?"

The Honourable the ADVOCATE-GENERAL:—"I beg to propose the following words be added as sub-clause (2) in section 18 of the Bill:—'No prosecution under this Act shall be commenced without the previous sanction of the District Collector'."

The amendment that these words be added was put and agreed to.

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I am glad they see the justice of it at least now. Your Excellency, I now move that the following be inserted as sub-clause (3) of section 18:—'No prosecution under this section shall be commenced after three months from the date of the alleged offence.' This is a familiar and a usual provision under such Acts. In various Acts this provision will be found. Last year, we passed the Prevention of Adulteration Act, Act I of 1918, and in that Act, section 10, we provided that 'no prosecution shall be commenced after three months from the commencement of the Act.' In the Indian Merchandise Marks Act, section 61, there is such a provision; in section 9 of Act I of 1873, the Wild Elephants' Preservation Act, six months' time is allowed; in the District Police Act, 'three months after the Act complained of'; in the Steam Boilers Act, six months after the date; in Act III of 1888, the City Police Act, it is provided that no prosecution until after three months should be launched; in the Salt Act, it is six months, and in an early Regulation, V of 1813, three months from the date of complaint. In the Madras City Municipal Bill which we are now considering, there is a provision made providing for three months or six months as the case may be for starting a prosecution. It is a very necessary safeguard. The department should not take hold of stale offences. It is a very usual provision and I commend this amendment for the acceptance of the Council."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"I second this amendment. I believe a verbal alteration might be made—substitute 'no prosecution under the Act' instead of 'no prosecution under this section.' But I believe both are practically the same. Under this section really means 'under this Act'."

The Hon'ble the ADVOCATE-GENERAL:—"I oppose the amendment. This is unnecessary. Now that the Council have passed the amendment requiring the sanction of the District Collector for prosecution, it is necessary to reject this amendment. It will take some time to obtain the sanction of the Collector. He will have to make an inquiry and it is not possible for the inquiry to be over within three months before the sanction is obtained. Another reason why it cannot be accepted is that under clause 8 of the Bill, the inspecting officer gives notice to the occupier asking him to carry out certain measures within a specified time. The offence is committed after the period lapses. The Bill gives a right of appeal to the appellate authority against the order of the inspecting officer. Now that appellate authority may simply confirm the decision and may not allow the appeal. The commission of the offence may date from the expiry of the last day given by the inspecting officer in cases in which the appellate authority merely rejects the appeal. The appeal may take sometimes two or three months, and therefore this period of three months fixed by the Honourable Member would be certainly unworkable. There might be other reasons, why the Collector or the department concerned, should have some time to make inquiries. By putting in a time limit, I do not know if the Honourable Member is really benefiting the occupier. He will be compelling, by putting this shorter time limit, the department to resort to prosecutions; whereas the time will expire in three months they will have to be on the alert and apply in every case for sanction for prosecution without allowing the occupier any time. Suppose the occupier carries out a measure after the time specified in the inspecting officer's notice still a technical offence is committed. But yet the department may not bring forward a prosecution; the Collector may think that it is a fit case in which though a technical offence has been committed, as the prescribed measure has been carried out, there is no necessity for a prosecution. The occupier may carry out such measures after three months. The time must therefore be much longer than three months. This is really against the interests of the occupier and it will compel the department to resort to prosecutions. I do not know if the Honourable Member presses this amendment."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I am sorry I cannot understand that view of the matter. The difficulty pointed out by the Hon'ble the Advocate-General was in a case of appeal in which the appeal was dismissed. It is only an imaginary difficulty, because section 7 permits the appellate authority to prescribe further time. Where an appeal has been preferred, it will have to be done within the time which is allowed by the appellate authority. I do not see any difficulty. I want to avoid even the chance of a stale prosecution. I dare say the District Collectors will consider this when giving sanction; but I want a statutory limit within which such offences may come up before a court. There may be other difficulties which will arise in case the prosecution is launched before courts. In legal Acts, it is usual to provide such a time limit. It is always a statutory principle. The same reason might have been urged against all those Acts. But I do not see why the Advocate-General did not advance the same argument when passing the Madras Adulteration Act in July last. I do not see why the Hon'ble the Advocate-General objects to it. I therefore press it on principle."

The Hon'ble DIWAN Bahadur M. RAMACHANDRA RAO:—"Might I suggest the substitution of the word 'six' for the word 'three' before the word 'months'?"

(Mr. Ranga Achariyar; Mr. Rajagopala Achariyar; the Advocate-General; the President; Mr. Ramanuja Achariyar; Mr. Siva Rao.) [13TH FEBRUARY 1919.

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I accept it."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"I would accept it as there is ample time."

The Hon'ble Mr. Ramachandra Rao's amendment was put and agreed to.

The Hon'ble the ADVOCATE-GENERAL:—"The wording is 'under this Act'. Is it not?"

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"Yes."

This was put and agreed to.

Clause 18, as amended, was allowed to be added to the Bill.

His Excellency the PRESIDENT:—"Original clause 17 becomes clause 19."

Clause 19 was allowed to stand part of the Bill.

His Excellency the PRESIDENT:—"The original clause 18 becomes clause 20."

Clause 20.

The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARIYAR:—"I do not propose to move amendment No. 26 on the agenda standing in my name."

With the permission of His Excellency the President, the amendment was then withdrawn which was:—'Omit the clause.'

The Hon'ble the ADVOCATE-GENERAL:—"I beg to move amendment No. 27-A on the supplemental agenda that after the words 'under this Act' the words 'except those conferred by sections 3 and 19' be inserted. 'Section 19' in the amendment should be 'section 21' now. The section as amended will run as follows: 'The Governor in Council may by notification in the *Fort St. George Gazette* delegate all or any of his powers under this Act, except those conferred by sections 3 and 21, to the Director of Agriculture or, any other officer or to any local authority or the President or chairman of any local authority.' The Select Committee recommended that the power of delegation should be retained, but after the report of the Select Committee the Government of India have ruled and recommended to the local Government to omit the power under section 3 from the scope of delegation which is empowered by clause 20 of the Bill, the reason being that for the sake of uniformity it is necessary that the power should be with the central Government; the power of prescribing the various diseases and the remedies and the power of notifying the areas—these should be in the central Government; and as no one local authority is competent to trespass upon the areas of other local authorities, it seems right in principle that the power should not be delegated to any local authority. That is the reason why this power under section 3 should not be delegated. So far as the reference to section 21 is concerned, which is now printed as clause 19 of the Bill, it is the clause by which the rule-making power is taken by the Governor in Council. It is only appropriate that the rule-making power should be retained in the hands of the central Government and should not be delegated to other authorities. For these reasons, I move this amendment in clause 20'."

The Hon'ble Mr. A. Y. G. Campbell seconded the amendment.

The Hon'ble Mr. P. SIVA RAO:—"Your Excellency, if clause 3 is out of the purview of clause 18, it would be meaningless to retain this provision."

His Excellency the PRESIDENT:—"Which provision? Is it the whole clause?"

The Hon'ble Mr. P. SIVA RAO:—"Yes, the whole clause. It was contemplated by the Select Committee that there was a possibility of the Governor in Council delegating the whole of their functions under clause 3 and this clause was proposed. I would ask in all humility the Hon'ble the Advocate-General what other powers the Governor in Council may delegate to the local authority."

The Hon'ble the ADVOCATE-GENERAL:—"Appointing inspecting officers and valuing officers and Government may delegate this power. That can be delegated to the local authority."

The Hon'ble Mr. P. SIVA RAO:—"Then it is possible that the appointment of inspecting officers may be delegated to the local authority. That is a very small concession and I do not think the provision was inserted for that purpose. The inspecting officer was one appointed and I do not think that anything is gained by delegation of the power to the local authority and by the local authority being permitted to appoint inspecting officer or valuing officer. As regards the merits of the amendment, I am strongly of opinion that the working of this Act as in other countries may be left for some time at least according to the discretion of the Governor in Council to the local authority. I request my Hon'ble friend Mr. Ramachandra Rao to say whether it is not so in other countries, as he is well-versed in comparative legislation—whether it is not so in the legislation of other countries that local authorities are entrusted with the working of such measures. If that is so, where is the harm in retaining such a provision? If local authorities gain more experience, the Governor in Council may think of delegating these powers. After all the Governor in Council may not decide to entrust them to local authorities. It is left to their sweet will and pleasure. Therefore I oppose the amendment. Clause 18, as I originally said, loses all its force. It only means that the local authority would have power only to appoint inspecting officers. It will lose all its primary meaning and it is better to drop this clause if clause 3 is to be taken out of its purview."

13TH FEBRUARY 1919.] *(Mr. Narasimha Ayyar; Mr. M. Ramachandra Rao; Mr. Krishna Rao; the President.)*

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"I noticed the same defect as the Hon'ble the Advocate-General. I wanted the insertion in the original section of the rule-making power about notification. I do not know if it may not be desirable to give the District Board President of Salem, for instance, power to issue urgent orders re transport to Hosur and Namakkal taluks. Suppose in one place some pest is spreading—say the cocoanut pest—the question is whether it is not desirable to have power in the local authority to prohibit transport. You may gain experience and put it in later on."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"My Lord, this clause is the usual delegation clause which empowers the local Governments to entrust their functions to other local authorities. As to how far this power should be carried out is a question which has to be considered. I am entirely at one with the Hon'ble the Advocate-General in proposing to create an exception in favour of clause 3 and also in regard to clause 21. Both are well-known exceptions. The power of sub-legislation is entirely with the Local Government and it is not usual to entrust it to any other authority. No doubt, local authorities have power to make by-laws, but the power of sub-legislation must be with the local Government. As regards section 3, my honourable friends should realize that section 3 is the section which puts the Act in motion. As to whether that power should be delegated to any other authority, or whether it should remain with the central authority is a matter to be considered. This power can only be exercised after the advice of the Government Agricultural department and their officers who will declare the pest, be an insect pest or a plant disease, and I submit that no local authority in this country whether district boards or the municipalities have the necessary facilities, independent of the question of principle involved, to put the Act into motion. They have no expert advice in regard to matters relating to the notification of the diseases which should be dealt with in section 3. The question was considered in the Select Committee as to whether the local boards should be entrusted with the working of the Act or whether the Act should go further. The other sections, namely, sections 7 and 17 relate entirely to the administration of the Act after the Act is put into force by the local Government in a particular area. Therefore, I submit this proposal to reserve power to the local Government to put the Act in motion is in accordance with the course of legislation elsewhere. Even in England, the Board of Agriculture first of all makes a notification as is contemplated in section 3 and it is only then that the local authorities are asked to carry out provisions of the Act. I think there can be no question whatever that the proposal of the Hon'ble the Advocate-General to amend this section is entirely sound."

The Hon'ble Mr. A. S. KRISHNA RAO:—"Your Excellency, though it is quite true that so far as the powers under section 21 are concerned, they cannot be delegated I cannot myself see why the provision already made by the Select Committee so far as section 3 is concerned should be taken away. My Hon'ble Friend Mr. Ramachandra Rao has in supporting the amendment suggested no reasons why any provision should not be inserted in the Act for that purpose. I am prepared to concede that it will take some time before local bodies can maintain the necessary establishment and make themselves ready to put this Act into operation. All that the section lays down is that 'the Governor in Council may, by notification in the *Fort St. George Gazette*, delegate all or any of his powers under this Act to the Director of Agriculture or any other officer or to any local authority or to the president or chairman of any local authority'. It gives power to the Governor in Council to consider the circumstances of each locality and to find out whether the local body concerned is in a position to obtain the necessary expert advice and put the Act into operation before the powers are delegated. There is another reason for my objecting to this amendment; and it is on a question of principle. The Select Committee which paid considerable attention to this subject, considered the circumstances of various localities and inserted this new clause. It gave power to the Governor in Council to delegate those powers which are necessary, either to the Director of Agriculture or to the local authorities. It is under the most extraordinary circumstances that the Government of India should give a direction like the one suggested by the Hon'ble the Advocate-General. The chief reason that the Hon'ble the Advocate-General suggested was that the Government of India objected to the delegation of the powers under section 3. If the Council are agreed that the recommendations of the Select Committee may be approved and that the powers of delegation may be retained so far as section 3 is concerned, I think that the Council will be justified in making a further representation to the Government of India. Whatever may be the result of the amendment, I hope the Council will not construe from the Hon'ble Mr. Siva Rao's speech that if this amendment is to be accepted, we shall not have this power of delegation recognized even to a limited extent. I would therefore suggest to the Council that though the powers retained in the section after the amendment is accepted are very little, though the local body can in that case only appoint inspecting officers or valuing officers, it encourages the principle of delegation and that we should support the clause as it is even though the amendment is accepted. We should not ask for the deletion of the whole clause. There may be difference of opinion, but let no one think of deleting the whole clause."

The amendment was then put and agreed to.

Clause 20 (new) was allowed to stand part of the Bill.

His Excellency the PRESIDENT:—"Clause 19 as it originally stood becomes clause 21 now and the Hon'ble the Advocate-General wishes to move an amendment."

(The Advocate-General; Mr. Rajagopala Achariyar; Mr. Kava'appara Muppil Nayar.) [13TH FEBRUARY 1919.

The Hon'ble the ADVOCATE-GENERAL:—"Your Excellency, I move that at the end of sub-clause (*d*), the following words be added: 'and the methods and conditions of valuation of trees and plants'. The reason for that amendment is that in sub clause (*c*) of clause 9, which we have already passed, we say that for the purpose of sub section (3) value shall mean the value of the tree or plant at the time of its destruction. It is impossible especially in the case of plants to lay down clearly the methods of valuing in the Act. Timber trees may have to be valued in one way according to market value and it is easy enough; in the case of fruit trees, the capitalising of the income may be one way of valuing them, in the case of other trees expert valuation may be necessary. In the case of plants especially, there may be difficulties which would arise and for all these purposes, it is proposed to add these words in order to make it perfectly clear that the general rule-making power extends to this also: Sub-clause (*d*) runs: 'prescribing the procedure to be followed in making an award under section 11.' I propose to add the words at the end of this sub clause: 'and the methods and conditions of valuation of trees and plants'."

The Hon'ble Mr. A. Y. G. Campbell seconded the amendment.

The amendment was put and agreed to.

The Hon'ble the ADVOCATE-GENERAL:—"After clause (*d*) of section 21, which has just now been passed, I move that the following be added as sub-clause (*e*): 'providing for payment of compensation under section 10 and for all matters connected therewith.' This is a simple amendment merely consequential upon clause 10 which includes compensation to be paid to occupiers, who, in obedience to orders issued under section 8, destroy the plants or trees. I therefore move this amendment."

The Hon'ble Mr. A. Y. G. Campbell seconded the amendment.

The amendment was put and agreed to.

The Hon'ble the ADVOCATE-GENERAL:—"Your Excellency, I propose Amendment No. 25 (*b*) on the second supplementary agenda, that the old sub-clause (*e*) of new clause 21 be re-lettered as sub-clause (*f*). I also move, Your Excellency, amendment 28 (*c*) on the typewritten agenda that: from sub-clause (*f*) of clause 21, as re-lettered the words 'under sections 6 and 13' be deleted."

The Hon'ble Mr. A. Y. G. Campbell seconded the amendment.

The amendment was then put and agreed to.

The Hon'ble the ADVOCATE-GENERAL:—"I propose amendments Nos 28 (*d*) and 28 (*e*) on the typewritten agenda that old sub-clause (*f*) of new clause 21 be re-lettered as sub-clause (*g*) and old sub-clause (*g*) of new clause 21 be re-lettered as sub-clause (*h*)."

The Hon'ble Mr. A. Y. G. Campbell seconded the amendment.

The amendment was then put and agreed to

Clause 21 as amended was then allowed to be added to the Bill.

The preamble was then allowed to be added to the Bill.

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"Under Rule 51, I beg to move that the Bill as amended be passed into law."

The Hon'ble the Advocate-General seconded the motion.

The Hon'ble Mr. K. K. R. KAVALAPPARA MUPPIL NAYAR:—"Your Excellency, I do not propose to detain the Council with any long observation. I just wish to make one or two general remarks. As I said at an earlier stage, I fully realise the necessity for such an Act—and I have wholeheartedly supported it. I can see that in the conflict of interests between the community and the individual, the latter must generally give way in spite of the hardship. I welcome this Act—though I must say it is necessarily on the principle of adopting the lesser of two evils. But, I wish, at the same time, to draw the attention of Your Excellency in Council to the very grave dangers that may arise from the delegation of so very high and almost arbitrary powers. Hence, a word of caution to the department which I believe has had up till now practically no experience in work of the sort proposed. We have, for instance, to be careful of these experts when they wish to take to new pastures or when even unable to control perhaps private feelings they rush to issue ill-considered leaflets on most complicated and controversial questions—like land tenures. I also request that due consideration may be had on this aspect of it and necessary instructions, to be sympathetic in the exercise of their new powers, issued to the inspecting authorities along with all notifications.

"I next wish to refer to a communication to the Council on the present subject from a member of the public from my part of the country. The communication insinuates probable hardship from Jenmis. I do not propose to argue it out, if that gentleman's object is simply to drag before the Council the irrelevant, and I hope that once-for-all-dead-question—alleged tenancy troubles. I may at once say that in Malabar it has always been our particular misfortune that wherever any unpleasantness or evil takes place it is at once put down to the score of the Jenmi; and any new attempt at this old game shall not surprise me in the least. As regards, however, relief for his loss, the tenant can always claim his legitimate share of the compensation when awarded under section 11 or section 16. I really cannot see where room for any complaint lies."

13TH FEBRUARY 1919.] *(Mr. Krishna Rao; Mr. Siva Rao.)*

The Hon'ble Mr. A. S. KRISHNA RAO:—"Your Excellency, at the final stage of the passing of this Bill, I may be permitted to make a few remarks. There is absolutely no doubt that the Bill which is now to be passed into law is a wholesome measure calculated to remedy a serious evil, though it must be admitted that both the Government and the non-official public have found considerable difficulties in dealing with a measure of this description. This is a legislative measure which is comparatively new; and in passing this measure, there have been several complications and difficulties which had to be solved. The Bill which is now to be passed into law, I must frankly confess, throws very serious responsibilities upon occupiers and confers very wide and extensive powers upon inspecting officers. It is on a gradual adjustment of the work to be done by both these different sets of persons, that the success of this measure will largely depend.

"I may now draw the attention of the Council to some of the important provisions of this Bill the most important of which is what is put down in section 4. Immediately after a notification is issued under section 3, it is made the duty of the occupier to carry out within the notified area, the preventive and remedial measures prescribed in the notification. It has not been possible owing to various difficulties to think of providing for compensation for the owner who carries out remedial or preventive measures at that stage. It is later on to be found out whether an adequate remedy can be provided. Again under clause 5, we find that the officer empowered under clause 17 may enter the land and take such action as may be necessary though it is not possible to define what sort of action he may take and to what extent he may take the action and whether damage or loss will be caused thereby. It has not been possible for us to make provision for such a contingency. But I may draw the attention of the Council to the amendment of the Hon'ble the Advocate-General which, as provided in clause 6, has given considerable relief. Section 6 as amended by the Select Committee made it incumbent upon the inspecting officer to call upon the occupier by notice in writing to carry out the prescribed remedial or preventive measures within a time to be specified in such notice. The alteration of the word 'shall' into 'may' has given considerable relief. It indicates that it is unnecessary for the inspecting officer under those circumstances to take such drastic measures as the one suggested in section 5 or 6, though it gives him a discretion to do so. There will be a number of cases in which the executive officer will be justified in taking the remedial measures or the preventive measures of his own accord if that would work hardship upon the poorer classes. So far as this Bill is concerned, it has not been found feasible or possible to make such detailed suggestions; but there will be hundreds of cases in which the occupiers will have to be protected. It will be the duty of the Government not merely to put the provisions of the law into operation, but to take the responsibility of dealing with these insect pests and diseases and carry out the necessary operations. It is only to the extent that the occupiers can be really held responsible that these provisions can be put into operation. In other cases where there is general insect pest and so forth, the Government should themselves come to the relief of the people concerned. As to the duties of the inspecting officers, they have a very grave responsibility to discharge. We find in the corresponding provision of the Ceylon Pest Act they appoint a Board and all proceedings are taken in the name of the chairman of the Board; but so far as this Act is concerned, we have given necessary powers to the inspecting officer appointed by the Government. It will be difficult to work out these provisions to the satisfaction of all the people concerned, unless these aspects are borne in mind by Your Excellency's Government when rules are framed for the purpose under section 21.

"Under section 21 rules have to be framed prescribing the methods of publication of descriptions of insect pests, plant diseases and noxious weeds and of the treatment to be followed. In prescribing the methods of treatment, after taking the expert advice of the officers of Government, it will be necessary to so frame the rules as to cause as little dissatisfaction as possible to the people. May I venture to suggest that in an important case of this description, in dealing with a legislative measure which is new, it is desirable that the rules, as soon as they are framed, are published for criticism so that all persons concerned may have an opportunity to make representations? If they are unnecessarily drastic and if they are likely to cause hardship to individual land-owners, it may be possible to bring the defects therein to the notice of the Government. I think it is only then that it would be possible to bring it to the notice of the Government. I am sure that both the Government and the public are really anxious to deal with this evil and to put it down; but we must avoid all unnecessary hardship by the rules. I venture to suggest now that a motion has been made for passing the Bill into law, that that aspect will be borne in mind. Though this is a new measure, though there are drastic provisions and though some people are likely to be put to inconvenience, it is on the whole a wholesome measure. It must be given a fair trial to see how it will develop. I have no doubt that the Bill deserves to be supported."

The Hon'ble Mr. P. SIVA RAO:—"Your Excellency, I wish to make a few remarks before this Bill is passed into law. Even when it was introduced in this Council, I expressed my misgivings whether this measure will be a desirable one to achieve the object for which it is proposed. All of us most heartily sympathise with the object of this Bill; so far as it seeks to prevent the spread of insect pests and diseases from one place to another, it has our warmest sympathy. But there seems to be some difference in the methods of carrying out this object. It raises a serious doubt in my mind whether all these drastic powers are necessary or desirable in the present state of the country; or in other words whether there is likely to be more evil

(Mr. Siva Rao; the President; Mr. Ranga Acharigar; Sir Pardess Barber; Mr. Rama Ayyangar.) [13TH FEBRUARY 1919.

than good resulting from this measure. There is no doubt that these measures are very drastic in their nature. We do not know who the inspecting officers will be, their qualifications are yet to be prescribed as also those of the valuing officers or of the assessing officers and the appellate authorities. The poor ryot is entirely in the hands of these scientific experts, if I may call them so, scientific faddists. They may devise any measures which are best suited in their opinion to prevent the evil and then the poor ryot or occupier is bound at the threat of criminal prosecution to carry out such measures. I entirely disapprove of the penal provisions in the Bill. I am one of those who wish that the Bill had stopped short without giving the inspecting officers power to enter upon the land and to carry out the requisite measures. I quite see that some legislation was necessary, but if legislation had gone on these lines, the inspecting officers had been vested with some power to enter on the land it would have been all right. In this case, the poor owner or occupier, whatever the extent of his holding may be, whatever his means may be, whether he is a poor man or is in a position to carry out these measures or not, he is enjoined by law to carry them out. Otherwise, he is threatened with prosecution. There is absolutely no provision made in the case of a poor man who has no means of carrying out the measures. Suppose a man owns a few cents of land and the measures suggested are far too disproportionate. He may give up the holding instead of carrying out the measures; but now he is not left to relinquish the holding, but he should carry out the provisions. Otherwise, he is sentenced to pay a fine of Rs. 50. Again, there is absolutely no provision for remission in part or in toto. In spite of our best endeavours in this Council to carry out the amendment that the Collector should have the power to remit it, Government have not accepted the amendment. I do not want to detain the Council very long, but I hope there may not be any abuse of these powers, that executive authorities will work the provisions of the Bill in a sympathetic manner and try to make it as popular as possible instead of abusing their powers under this Bill."

The Hon'ble Rao Bahadur T. Ranga Achariyar rose to speak.

His Excellency the PRESIDENT:—"I think we may pass the Bill. I do not think it is necessary to speak further. It is for the Council to decide."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"Your Excellency, I only wish at this stage to emphasise the very shrewd observation made by my Honourable friend, Mr. Muppil Nayar. The tendency of the Englishman is to place too much faith in the expert and in the case of a measure like this, in dealing with the welfare of a population like the agriculturists, I would ask the Government to move slowly and not to place implicit faith in expert advice. We know experts. There are experts and experts and we know how they differ. One expert condemns what the other has done when he comes on the field. That is one word of caution. By this Act, a beneficent measure has been enacted. I hope it will turn out to be a beneficient measure for the welfare of the agriculturists, but at the same time there are provisions there which may be worked to the harassment and annoyance of the ryot and that can only be prevented by a close and strict watch being kept from the central authority. Whoever is in charge of the Agricultural department on behalf of the Government will have to keep a close and strict watch on the working of this Act, and after it is worked for some years, I dare say the whole machine will work all right. But till then I would ask your Excellency's Government to take stock of the experience of the people in this country in these matters, pay more value to the experience that they have got than to the advice of the experts who are mere novices in agriculture."

The Hon'ble Sir FAIRLESS BARBER:—"I only wish to thank the Government for the great trouble they have taken in passing this Act."

The Hon'ble Mr. K. RAMA AYYANGAR:—"Your Excellency, I want to say only one word in connexion with this Bill. I feel that the Government have tried to meet the difficulties raised as much as possible. I feel also that when an enactment like this is drawn up there will have to be put down general clauses which must be inserted for its proper and efficient working. But as I have observed at the time the Bill was introduced, too much ought not to be made of the opinions of experts. I should very much like that, immediately, the department is now asked to state in what cases they feel they are satisfied that orders must be issued to destroy crops or anything of the kind. I know very often when they issue orders for the destruction of crops those crops spring up all right in the course of a month or two. Unless they are perfectly sure of their orders being safe, they ought not to be issued. Changes in the season are often to be noticed and that is a thing that the expert officers do not take enough notice of. The officers want to destroy the plants already suffering from the disease when if they wait for some time the plants would be all right a few days later. I have asked many times the officers of the department and when they are closely pressed they say 'we are ourselves in the same position as you are.' My Lord, under these circumstances, I only want that the Government should immediately get information as to in what they can give a definite answer that the only course is that the plants should be destroyed. In other cases it will be better to leave it more to the locality and the people than to expert opinion alone. Only one other point I would urge and it is this: Government must not for some time think of prosecutions and the penal clauses ought not to be enforced at all. There is really no necessity for applying them. The whole Act must be worked as if there were no penal clauses at all."

13TH FEBRUARY 1919.] *(Mr. Chidambaranatha Mudaliyar; Mr. Suryanarayana Rao; the President; Mr. Ranga Achariyar.)*

The Hon'ble Mr K. CHIDAMBARANATHA MUDALIYAR:—"Your Excellency, I wish to say a word in this connexion. It must be the endeavour, the constant endeavour of the Local Government to make the working of this Act as little irksome as possible. This Act provides for certain measures of relief being taken under exceptional conditions and under dangerous circumstances. I believe the Government will really make the people feel that such is really the case in the actual working of it by providing safeguards and by making rules which would really answer the purpose for which this Act is going to be accepted by this Council."

The Hon'ble Mr. A. SURYANARAYANA RAO:—"My Lord, I have only a few words to submit in this connexion. With regard to the wholesomeness of the measure, there are no two opinions; I entirely agree with that. But in the working, I fear that the whole thing entirely rests with the inspecting officer and he can do anything in this matter. I feel that considerable power has been entrusted to the inspecting officer. He can issue the notice, he can remove the plant, and he can do anything and I do not think sufficient check is provided over the inspecting officer. Probably the inspecting officer will be of the rank of the revenue inspector. I do not know if we can have an inspecting officer of a higher rank. The higher the rank the better it would be to see that these occupiers are not improperly harassed. I therefore request Your Excellency's Government to kindly see that in framing the rules, the inspecting officers are men of proper rank, that there is sufficient check over them to see that there is no corruption, because everything suffers by corruption, and if the inspecting officer is corrupt, he can get money out of the ryot and do whatever he likes. He can fleece money or condone anything that the people do.

"Then with regard to prosecutions the Hon'ble the Advocate-General was pleased to introduce the provision that the sanction of the District Collector is necessary and my Honourable friends the non-official members have fought for it. I was neutral. I do not think it is a blessing, because we know very well what generally happens in all these matters. It is generally a stereotyped order that is obtained. I would rather wish that that clause is deleted altogether. I would rather have the other clause that the prosecution should be finished within three months or rather started within three months. Three months is a wholesome provision, but the sanction of the District Collector is only illusory and very little comes out of it, because we know these orders are passed as a matter of course and where the inspecting officer places a particular matter before the District Collector and asks for sanction, I am sure the District Collector will not refuse it in the ordinary course of things, because he will not know the other side of the case. I do not think therefore that there is much in that sanction, but however my Honourable friends wanted it and there is that clause. With these observations I have no objection to the Bill being passed into law."

His Excellency the PRESIDENT:—"I shall now put the motion. I am sure my Honourable colleague is very grateful to all the good advice given and also to the very kind acknowledgment made by the Hon'ble Sir Fowler Berber."

The motion was then put and agreed to and the Bill was passed into law.

After the Insect Pests and Diseases Bill was over, the consideration of the City Municipal Bill was taken up on Thursday at about 1 o'clock.

THE MADRAS CITY MUNICIPAL BILL 1918.

His Excellency the PRESIDENT:—"We begin with clause 104. I will call on the Hon'ble Mr. Ranga Achariyar to move his amendment No. 34 on the paper."

The amendment was as follows:—

"*Add* the following as proviso to the clause:—

Provided that where the assessed premises, or roads, or bridges are in the occupation of a Tramway or Telephone Company the property tax, if any, shall be paid in the manner provided above, by such company."

Clause 104.

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"Honourable Members will notice that the clause which we have just added to the Bill, namely clause 103, is the pivot on which the whole financial portion of the Act goes. It says 'The property tax on buildings and lands shall, subject to the prior payment of the land revenue, if any, due to the Government thereon be a first charge upon the said buildings or lands and upon the movable property, if any, found within or upon such buildings or lands and belonging to the person liable to such tax.' Clause 104 makes the property tax include the tax on buildings and lands, payable by instalments by the owner of the assessed premises, in two equal instalments, each instalment being payable within 15 days after the commencement of the half year to which it relates. It is a well-known method of bringing down to local rates the tramway companies, the telephone companies and other companies who occupy the road by putting lines there, and occupy roads and bridges. As the section stands, it will be noticed that it is only the owner of the assessed premises who will be liable. In the case of roads and such other places, we cannot claim anything. We cannot say that the tramway company or the telephone company are the owners of the assessed premises and therefore under the Act, they will escape all liability to local

rates. It should not be the policy of the legislature to exempt such companies from liability to local rates and therefore it was when the Government published their first draft in 1916, they put in section 120 and they had a proviso to that section which is now section 104—there is a misprint in the amendment which may be noticed—' provided that where the assessed premises are roads or bridges in the occupation of a tramway or telephone company the property tax, if any, shall be paid in the manner provided above, by such company.' The object of this proviso is to make them liable to these local rates. Where such companies occupy the roads or bridges or other portions of such public property as may be vested in the Corporation or in the Government, they should be made liable to tax. Therefore this proviso was introduced in the 1916 draft Bill and somehow it disappeared in the 1918 draft and I tried to introduce it in the Select Committee and they would not accept it. The reason assigned was that we have entered into contract of the mileage rate with the Tramway Company but we have certainly entered into no such contract with the Telephone Company. Even in regard to the Tramway Company we must impose the liability to local rates, this must be taken into consideration in fixing the mileage rate. Simply getting hold of the subsisting contract between the Tramway Company and the Corporation, we must not omit to enact a provision in the statute book for the purpose of levying these rates. There may be other companies than the Tramway Company and the Telephone Company and in all such cases, we must make provision. As is well known, we have entered into a very unfortunate bargain with the Tramway Company. The matter was not carefully scrutinized when the first Tramway Order was accepted by the local authorities and sent up to the Government. They escaped with a very light rental and if we also prevent the Corporation from levying the rate on such people who are making profit, it would not be right. I therefore propose this amendment."

The Hon'ble Mr. K. Chidambaranatha Mudaliyar seconded the Amendment.

The Hon'ble Dr. T. M. Nayar :—" My Lord, I have some doubt whether a tramway company or a telephone company occupying part of a road will ever become liable to pay any municipal tax, because the roadway is vested in the Corporation and as such it is free from any municipal taxation. Therefore any occupier of such roadway will not become liable to pay any tax. What they will be liable to pay is a rent and that should be dealt with under different provisions. I think there will be some legal difficulty if we now say that the Tramway Company are liable to pay taxes for the roads they occupy. It will be impossible to enforce it. I am quite at one with the Hon'ble Mr Ranga Achariyar that a proper rent ought to be charged on them and collected, but I doubt whether it can come under this provision."

The Hon'ble Diwan Bahadur P. Rajagopala Achariyar :—" Your Excellency, I would take up the last point mentioned by the Hon'ble Dr. Nayar which is that he doubted whether we can say in regard to the Tramway Company or the Telephone Company that it is the owner of that bit of land over which the line actually runs and thereby impose upon the company a property tax. So far as the legality of it is concerned, if this thing is passed, it will be legal, that is to say if this Council says as proposed by the Honourable mover that, where the assessed premises are roads or bridges in the occupation of a tramway or telephone company, the property tax if any shall be paid in the manner provided above by such company."

The Hon'ble Rao Bahadur T. Ranga Achariyar :—" Permanently occupied by posts and pillars, etc."

The Hon'ble Diwan Bahadur P. Rajagopala Achariyar :—" If the Council says that, it will be law, and liability will be fixed on them, but whether it will be a good law or a reasonable law is a different matter. Law is law whether it is a reasonable one or not. That is the point raised by the Hon'ble Dr. Nayar. I would base my objection on a somewhat different footing. Assuming that you could in some way increase the tax paid by these companies, whether in the present conditions it would be wise to do so—that is the question. The Honourable Member seems to think that at present the Tramway Company—that is much more important than the Telephone Company—escapes all liability to local taxation. Is it escaping all liability to local taxation? I have got before me a statement of the local taxation which the Tramway Company is now paying which comes to Rs. 11,000 per annum."

The Hon'ble Rao Bahadur T. Ranga Achariyar :—" Is it property tax ? "

The Hon'ble Diwan Bahadur P. Rajagopala Achariyar :—" Rs. 1,984 for property tax ; from the extension in Broadway, etc., Rs. 5,360."

The Hon'ble Rao Bahadur T. Ranga Achariyar :—" That is rent."

The Hon'ble Diwan Bahadur P. Rajagopala Achariyar :—" Yes. It is rent. But rent for what ?—rent for using your road. The Honourable Member's proposal is that by some manipulation of the law, you should say that in addition to that, the company are the owners of that bit of land over which they go and thereby levy a property tax on them. The vehicles, the cars pay taxes and the amount works out to Rs. 11,000. If these are going to be increased under the new law, in some cases we may be more than doubling the liability. It is open to you in regard to further extensions to increase your rent. Then they are liable to company tax which is also being increased. The chances are that what they are contributing to the municipal revenue will under the Bill be greatly increased. The question for the Council to consider is whether we should go further in this direction by passing this piece of legislation which the

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Honourable Member proposes. I am quite aware that there are parallels elsewhere to this particular proposal which the Honourable Member makes. But what is the position so far as the Tramway Company is concerned? We want very badly a large extension of the tramway system. Facilities for communication to the poorer classes of the population are extremely limited and the extension of the tramway system is badly needed. I find that the Tramway Company, since the year 1904 when the tramway was re-constructed up to the year 1917 for which we have got figures, was paying an average dividend to the ordinary shareholders of 3·52, that is, less than 4 per cent. If you now introduce this law and take more from them, what would be the result? It will reduce their dividend and they would not have any motive to extend their lines and you would really be doing a positive disservice to the poorer classes of the population. It is not people like my Honourable Friend Mr. Ranga Acharyar or myself that use the tramway. It is the poorer classes of the population whose convenience we have to look to. If we pass this, I am sure it will be a serious set-back to the development of the tramway system in this city and I can conceive of nothing more unfortunate to the city than that. It is not a case in which the company is making a fabulous profit and we have let them off easily before and we must try to get more. They are getting less than 4 per cent. It will be straining the law after what has taken place to put in this provision in regard to the tramway. That bit of road over which they run their cars is open to other people also. It is not in their exclusive occupation and they maintain that bit of road and they pay the tax as cars, though their cars do no damage to the road."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"They do considerable damage to the track they maintain and the track is always kept in water and the adjacent track is always a pool of water and the Corporation has to keep repairing it eternally."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"The Corporation may well be thankful that they are not called upon to keep in repair 50 per cent of the road. I put it on the wider ground; I think it is a mistake with regard to a company like this to do anything which will act as a set-back to its development. I therefore oppose this proposal."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR.—"What about the Telephone Company?"

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"My Lord, I have considerable hesitation in supporting this proposal, mostly on grounds of legality of this provision in section 104. Sections 98 to 102 and section 103 relate to the property tax. I take it that this can only be levied from the owner. In this case, the particular portion of the road let to the company belongs to the Corporation. My Honourable Friend proposes to levy on the lessee a property tax, on a property which has been let by the Corporation; whether that position is one which is consistent with the scheme of this Act is the question. It may be that my Honourable Friend may have other kind of taxation that may be devised, but so far as this particular property tax is concerned, it is not about the legality of which, I have very grave doubts. It is quite easy to find parallels but I do not know whether it is called the property tax. Under the District Municipalities Act, we have had cases where plots of land belonging to municipalities have been let to various individuals for the purpose of construction of huts and the question arose whether we can impose a tax on the huts constructed on buildings on the lands belonging to the municipality and it was eventually held that it was not possible to do so. I do not know if my Honourable Friend is satisfied that this comes within the section, for the property tax under section 103 takes precedence of land revenue, and it is the first charge on buildings and lands and upon the movable property. My Honourable Friend says that the taxes paid to the municipality are a first charge upon his own lands. If my Honourable Friend can devise other ways of tapping the Madras Tramway, we shall be prepared to support him, but otherwise we find a great deal of difficulty in this proposal."

The Hon'ble Sir GORDON FRASER:—"I just want to say one word in opposition to this amendment. It is said that the Corporation made a bad bargain with the Tramway Company. Personally I cannot see it at all. I do not know if the Honourable Member who moved this amendment has really gone into the history of the Tramway Company since its institution. The Tramway Company started and I think I am right in saying that it has been re-constructed on two occasions, certainly on one. I think of the original people who went into this business and provided the tramway for Madras, very few of them have anything left to show for it. The Tramway Company took this risk very much to the benefit of the Corporation. It may be that the Corporation could have worked this scheme quite differently but when people talk of a bad bargain made by the Corporation, I certainly do not agree with them; I think that the benefit is all on the side of the Corporation. If there is any body of people who made a bad bargain, it is the original people who took shares in the Madras Tramway Company."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"In the answer given by the Honourable Member in charge, the question of the legal difficulty was raised but we need not pursue it. Unless it is beyond the competence of this legislature, I do not see how the question of legality comes in at all. It is entirely within the competence of this legislature. As regards the suitability of it, I am afraid the issues have been confounded by paying

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more attention to the Tramway Company than to the general principle. There is the Telephone Company which is paying nothing to the Corporation, but the company is making a large revenue and they are occupying bits of roads here and there, carrying their wires to and fro and why should they not be made to pay something? It is a very well-known form of taxation, it is called special property and it is specially valued. As regards railway companies, they have one mode of valuation, but as regards other properties namely, tramways, electric lighting works, mines, docks, telephone companies, etc., they are classes of properties which are taxed at local rates, and they have a special mode of assessment. The mode of assessment is different from the ordinary one. It is a well-known method of raising taxation for local purposes. As the law we are enacting now is not for the present company, but is one to enable the corporation to levy rates why should we confine our attention to the present tramway company and say how poor it is or how poor it was? I think it is beside the point. It is an acceptable principle of legislation to tax such companies as occupy bits of roads and beneficially occupy bits of roads,, That is the point. So long as there is beneficial occupation of such lands, they ought to be liable to local rates. What the local rate is to be may depend upon various considerations. Let us not confound ourselves merely by taking the tramway company's case. Even in regard to the case of the tramway company, I expect they are flourishing now and they will flourish very soon. Even they would not find any difficulty and I have safeguarded my amendment by adding the words 'if any'. We may trust the commissioner and the executive to whom we give power, we may trust to his exercising his discretion wisely and properly."

The amendment was put and lost.

Clause 104 was allowed to stand part of the Bill.

Clause 105.

Clause 105 was allowed to stand part of the Bill.

Clause 106.

The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARIYAR:—"I beg to move amendment No. 65:—

65. In clause 106 (1) *omit* the words 'in writing' in the sixth line."

The Hon'ble the ADVOCATE-GENERAL:—"I accept it."

The amendment was put and agreed to.

The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARIYAR:—"I beg to move amendment No. 66:—

66. In clause 106 (2) *omit* the word 'written' in the third line."

The Hon'ble the ADVOCATE-GENERAL:—"I accept it."

The amendment was put and agreed to.

Clause 106 as amended was allowed to stand part of the Bill.

Clauses 107 *to* 116.

Clauses 107 to 116 were allowed to stand part of the Bill.

Clause 117.

The Hon'ble Mr. K. RAMA AYYANGAR:—"I beg to move amendment No. 67:—

67. In clause 117 (1) *add* the word 'used' after the words 'has been kept.'

"There is a difficulty in introducing this section—tax on carriages and animals. In the case of animals their keeping itself is use. But in cases where they are preserved to be used, the question whether they are used or not becomes of importance. I find in the present section 150 of the Act of 1904 there is power not to tax unused carriage though it is a taxable carriage. Suppose in the course of a half year, the owner of a taxable carriage loses his animal and could not find another, but keeps it in his house or stable which already pays a cent to the municipality and why should the keeping of the carriage be taxed? The previous position will be maintained by putting the word 'used'. I submit, My Lord, the present position of the law may be restored."

The Hon'ble Mr. B. Venkatapati Raju seconded the amendment.

The Hon'ble Mr. J. C. MOLONY:—"I oppose the amendment. It would be perfectly impossible to work a provision which raises the question whether a person is merely keeping his carriage or using it. It will lead to endless disputes. I submit that this amendment is entirely unworkable."

The amendment was put and lost.

The Hon'ble Mr. A. S. KRISHNA RAO:—"I do not move amendment No. 68 in my name."

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With the permission of His Excellency the President, the following amendment was withdrawn:—

"88. In clause 117 (1) *omit* the proviso."

Clause 117 was allowed to stand part of the Bill.

Clause 118.

The Hon'ble YAQUB HASAN SAHIB Bahadur:—"I beg to move amendment No. 69:—

"69. *Omit* sub-clause (a)"

"In section 118 it will be found that the carriage and animal tax shall not be levied on carriages and animals belonging to the Government. I do not see why carriages and animals belonging to the Government should not be subject to the same tax as carriages and animals belonging to private individuals are subject to, and therefore I move that this sub-clause be omitted."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I second it. The corporation passed a resolution urging on me to support it in this Council."

The amendment was put and lost.

The Hon'ble Rao Bahadur T. Ranga Achariyar claimed a poll which was taken with the following result:—

For	*Against*
The Hon'ble Mr. P. Siva Rao.	The Hon'ble Sir Alexander Cardew.
" " K. Rama Ayyangar.	" Mr. L. Davidson.
" Dr. T. M. Nayar.	" " C. G. Todhunter.
" Mr. B. Venkatapati Raju.	" " A. Y. G. Campbell.
" Diwan Bahadur K. R. Suryanarayanamurti Nayudu.	" " R. Ramachandra Rao.
	" " M. Young.
" the Raja of Pittapur.	" " L. E. Buckley.
" Mr. T. Ranga Achariyar.	" " N. E. Marjoribanks.
" Yaqub Hasan Sahib Bahadur.	" Khan Bahadur Aziz-ud-din Sahib Bahadur.
" Mr. K. Chidambaranatha Mudaliyar.	" Mr. V. K. Ramanuja Achariyar.
" " A. S. Krishna Rao.	" " A. Subbarayalu Reddiyar.
" " B. V. Narasimha Ayyar.	" " R. Littlehailes.
" Sir Gordon Fraser.	" " J. C. Molony.
" Mr. J. H. Thonger.	" " W. Hatten.
" the Most. Rev. John Aelen.	" " W. J. J. Howley.
	" the Advocate-General.
	" Diwan Bahadur P. Rajagopala Achariyar.
	" Mr. H. G. Stokes.

The amendment was lost, 14 voting for and 18 against it. Clause 118 was allowed to stand part of the Bill.

Clauses 119 *to* 128.

Clauses 119 to 128 were allowed to stand part of the Bill.

Clause 129.

"70. *Add* the words 'charcoal and coal' after the word 'firewood', and at the end of the first proviso 'and in the case of coal and charcoal Rs. 2 per ton'."

His Excellency the PRESIDENT:—"There is one amendment on the first paper in the name of the Hon'ble Mr. Rama Ayyangar and an amendment in the name of the Hon'ble the Advocate-General in the supplemental agenda. I propose to take first the Hon'ble the Advocate-General's amendment."

The Hon'ble the ADVOCATE-GENERAL:—"My amendments are consequential upon the amendment we carried with regard to clause 98. They are:—

(*a*) In the heading to the clause *omit* the words 'and firewood.'

(*b*) In clause 129 (1) *omit* the following words:—

'and firewood'; 'in the case of timber'; 'in the case of firewood six annas per ton'; 'or firewood.'

(*c*) In 129 (2) and (3) *omit* the words 'or firewood'."

The amendments were put and agreed to.

The Hon'ble Mr. K. RAMA AYYANGAR:—"My Lord, ..."

His Excellency the PRESIDENT:—"Your amendment will run 'timber, charcoal and coal'. Have we not imposed a tax on charcoal and coal?"

(Mr. Rajagopala Acharlyar ; Mr. Ranga Acharlyar ; Mr. Rama Ayyangar ; the President ; the Advocate-General ; Mr. Narasimha Ayyar.)

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The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR :—"No."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR :—"If we pass this we can impose it."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR :—"The Honourable Gentleman should have raised this question when the taxation clauses were taken."

The Hon'ble Mr K. RAMA AYYANGAR :—"Your Excellency said that consequential amendments might be made"

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR :—"Clause 98 as passed does not provide for a tax on charcoal and coal. It is that which gives the power to the corporation to levy this tax. The Honourable Member has not brought it up there and he proposes to bring it up now under section 129. Clause 129 lays down the procedure."

His Excellency the PRESIDENT :—"My Honourable Friend is quite correct."

The Hon'ble Mr. K. RAMA AYYANGAR :—"Clause 93 is a general clause in which the power to tax is taken and in the debate we say how it is proposed to tax. I wanted to give an amendment into Your Excellency's hands, but just before that the Hon'ble Mr. Ranga Acharlyar said that a certain section would have to be reserved till a subsequent section was amended. Your Excellency ruled that it was unnecessary to retain it, but that if the latter is passed, these could be consequentially amended. On that I did not oppose the passing of section 98 simply on the understanding that Your Excellency gave that ruling."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR :—"I may help my Honourable Friend. What I said was that section 55 as to the period of office of councillors, elected and appointed, might be reserved because the Hon'ble Sir Gordon Fraser had an amendment which would necessitate an amendment to section 55 which was carried. Your Excellency said that if that was so, it could be amended"

The Hon'ble the ADVOCATE-GENERAL :—"That clause was put and carried"

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR :—"That does not mean final addition."

His Excellency the PRESIDENT :—"I am sorry if any misunderstanding on my part has prevented any Honourable Member from putting his amendment. The point is the Honourable Gentleman gave no notice of an amendment to clause 98 and no amendment having been inserted in clause 98, the amendment which he now proposes to clause 129 is out of order. There is no power in the Bill to tax charcoal and coal and therefore it will be quite meaningless for the Council to embark on the discussion of the Honourable Gentleman's amendment which he now proposes. I have no choice but to rule it out of order. I again express my regret. I am not conscious of having suggested to the Honourable Member that this was the proper place to raise the question. I do not recollect that it was ever put to me, but if it was ever put to me, I regret having misled the Honourable Member."

The Hon'ble Mr. K. RAMA AYYANGAR :—"I have no voice in the matter except to place what I feel in the matter. It is patent that I have not given notice of an amendment to section 98, but I have given notice of an amendment to section 129. It need not have been placed on the agenda and His Excellency could have forwarded the amendment without placing it on the agenda. It was placed on the agenda and it meant that the consequential alterations may be made. There was no occasion for me when I could have opposed section 98 being passed, but by the ruling which was given in respect of another section that was put and passed, I was bound by a ruling of that kind. It is for Your Excellency to decide, in fact I do not think that Your Excellency would like to cut off argument or the position being placed before the Council. It is only a consequential amendment to be made, it might have been rectified by the office, it might have been rectified by me and the occasion when I could have rectified it was lost to me under the circumstances I mentioned."

The Hon'ble Mr. B. V. NARASIMHA AYYAR :—"I would make a request to this Council that we should not set up a precedent on a matter of this sort. Unless there is anything of a rule or a law which precludes the consideration of a matter brought forward, there is no reason to omit considering it. There is nothing in the Act or in the rules. I have not discovered one section warranting the position that this amendment should be excluded. There is no sort of antagonism between the provision previously passed and this. There is no rule that if we pass one previous section, we should not admit an antagonistic clause. When we are taking a big Bill consisting of 400 sections, there may be omissions of all sorts. I am quite sure that these will require to be shaped, and we cannot possibly pass this in a day or two. We have not done anything in clause 98 which negatives the position taken by the Hon'ble Mr. Rama Ayyangar. There is nothing to say that we should not tax charcoal and coal."

His Excellency the PRESIDENT :—"I was anxious to hear everything that could be said, but this is really a matter upon which I must take the responsibility. It is obvious. There are gentlemen whose legal knowledge is greater than mine and I should be sorry to say that they should support the position which is this. If you want to put charcoal and coal into this clause (section 129), we shall have to go back and amend the clause 98. That will be the consequence. I am obliged to rule the Honourable Gentleman's amendment out of order."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"So that I may be better guided, may I know under what rule it is done?"

His Excellency the PRESIDENT:—"I had to decide points of order. The chairman has to decide points of order. I do not know which rule it is."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"Rule 50."

His Excellency the PRESIDENT:—"There is obviously no other alternative."

The amendment was ruled out.

Clause 129 was allowed to stand part of the Bill.

Clauses 130 to 133.

Clauses 130 to 133 were allowed to stand part of the Bill.

Clause 134.

The Hon'ble the ADVOCATE-GENERAL:—"Amendment No. 71 is consequential and will drop. It is in the name of the Hon'ble Mr. Ranga Achariyar"

The following was the amendment which was dropped:—

71 After clause 134 which will be 133 *after* renumbering, *insert* the heading 'Duty on Goods' and *add* the following as clause 134 —

"The Governor in Council may make rules not inconsistent with the Act for regulating the collection of the duty mentioned in clause (*h*) of section 98, and pay them to the corporation after deducting the expenses incurred, if any, by the Government or by the Madras Port Trust in the collection thereof."

Clause 134 was allowed to stand part of the Bill.

Clauses 135 and 136.

Clauses 135 and 136 were allowed to stand part of the Bill.

Clause 137.

His Excellency the PRESIDENT:—"Amendments Nos. 72, 73 and 74 are all consequential and they drop."

The following amendments were dropped:—

72 The Hon'ble Mr. A. S. KRISHNA RAO:—After clause 137 *add* the following as clause 137-A:—

(1) The terminal tax on railway passengers shall be levied on the tickets of all passengers travelling by rail from any place more than 15 miles from the boundary of the city to any railway station in the city

(2) The rates at which the tax should be levied on each class of ticket shall be determined by the Council, provided always that they shall not exceed the maxima laid down in part IV-A of schedule IV.

(3) The tax shall be collected as a surcharge on fares by the administration of the railway by which the passengers are carried.

(4) The Governor in Council may make rules not inconsistent with this Act, regulating the collection of the tax, the payment thereof to the Corporation and the deduction of any expenses incurred by railway administrations to the collection thereof.

73. The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—*Number* existing clause as clause 137 (1).

Add as clause 137 (2) the following:—

"The Governor in Council may make rules for fixing the amount of contribution payable to the Corporation under clause (*j*) of section 93."

74 The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—*Add* the following as clause 138 and *renumber* all the subsequent clauses:—

Terminal tax.

(1) The terminal tax on railway passengers shall be levied on all passengers arriving in and departing from any railway station in the city by rail provided that the Governor in Council may by notification in the *Fort St. George Gazette* exempt passengers so arriving from and departing to stations within a radius of not exceeding 25 miles from the city.

(2) The rates at which the tax shall be levied on each class of ticket shall, subject to the sanction of the Governor in Council, be determined by the Council provided always that they shall not exceed the rates laid down in part IV-A of schedule I.

(3) The tax shall be collected by the railway administration in such manner as may be decided by the Governor in Council.

(4) The Governor in Council may make rules for regulating the collection of the tax and the payment thereof to the Corporation and for determining the charges for the collection of the tax, if any, to which the railway administration may be entitled.

Clause 137 was allowed to stand part of the Bill.

Clauses 138 to 146.

Clauses 138 to 146 were allowed to stand part of the Bill.

Clause 147.

The Hon'ble Mr. K. RAMA AYYANGAR:—"I move the amendment No. 75.

"75. After the words 'any one of such persons' *add* the words 'who is in the possession of the debenture or security'

"The section runs:—'When two or more persons are joint holders of any debenture or security issued under this Act, any one of such persons may give an effectual receipt for any interest or dividend payable in respect of such debenture or security, unless notice to the contrary has been given to the corporation by any other of such persons.' The words 'who is in the possession of the debenture or security' should be added at the end. My only submission is that we will be contravening the provision of the Negotiable Instruments Act. When anybody produces a debenture or a security it is better that this clause is not exercised as excluding the other. It may be that one man gives possession to another on conditions which we may not realise and yet he may go to the municipality and draw the money. The effect of it will be that the person in possession may have legal remedies. I thought this matter may be placed before the Government."

The Hon'ble the ADVOCATE-GENERAL:—"The amendment is unnecessary. When two persons hold a debenture, each of them can give notice to the corporation not to give money. Therefore, the joint holders are protected. The corporation could be equally protected by obtaining a release from one of the joint holders. The introduction of the words 'who is in the possession of debenture or security' would lead to a very difficult process. The clerk of the corporation may have to administer the Act and he may have to find out who is in possession of the security or debenture. The holders can easily protect themselves by giving notice to the corporation. Unless both of them want to claim, the corporation can obtain a valid discharge by paying money due under it to either of the two persons. This will introduce the necessity for ascertaining who is in possession and we would have to distinguish between possession and custody and we would have to entrust it to the petty clerk to decide it."

The Hon'ble Mr. K. RAMA AYYANGAR:—"Others may give notice. I do not want to take away the provision as to notice. I cannot understand the objection of the Hon'ble the Advocate-General. If there are two joint holders, both of them are in joint possession though one of them has the physical possession."

The amendment was put and lost.

Clause 147 was allowed to stand part of the Bill.

Clauses 148 to 152.

Clauses 148 to 152 were allowed to stand part of the Bill.

Clause 153.

The Hon'ble Mr. K. RAMA AYYANGAR:—"I move amendment No. 76.

"76. *Add* at the end of sub-clause (1) the words 'necessary for such payment.'

"That is again for the notice of the Government. I want that only the amount necessary for payment should be attached and nothing more."

The Hon'ble the ADVOCATE-GENERAL:—"It is absolutely unnecessary. The section is quite plain. Section 153 says:—'If any money borrowed by the corporation from the Government, whether before or after the commencement of this Act, or any interest or posts due in respect thereof, be not repaid according to the conditions of the loan, the Governor in Council may attach the municipal fund or any part thereof'. It is wholly unnecessary. They are not going to attach for six pies, six lakhs of revenue."

The amendment was put and lost.

Clause 153 was allowed to stand part of the Bill.

Clauses 154 to 166.

Clauses 154 to 166 were allowed to stand part of the Bill.

13TH FEBRUARY 1919.] *(Mr. Krishna Rao; the President; Mr. Ranga Acharigar; Mr. M. Ramachandra Rao; Mr. Moloney.)*

The Hon'ble Mr. A. S. KRISHNA RAO:—"I think we may begin after lunch."

His Excellency the PRESIDENT:—"I may make one announcement. In the case of the Agricultural Pests and Diseases Bill, it is quite possible to see that printing of the Bill was corrected in all particulars. We should be finishing in a few days this very large and long Bill and it will not be possible and I do not think that it would be wise to say that this Bill should be passed into law at the same moment when we finish the consideration of the last clause. So, for the purpose of very careful scrutiny of the Bill, in regard to punctuation, printing, etc., I propose to suggest to the Council that it would conform to the needs of discussion that the actual passing of the Bill into law should be deferred to the next meeting of the Council."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"When will that be?"

His Excellency the PRESIDENT:—"Tuesday, the 11th of March. That is the date which has been indicated for purposes of convenience. When we meet then, we can take the business of simply requiring formally the passing of the Bill into law. That will also give an opportunity to Government of bringing any special points that they may."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"And also to us, I believe."

His Excellency the PRESIDENT:—"I do not propose that there should be any general discussion except the ordinary discussion provided by the rules. If there is anything which Government wish to lay before us, we shall be guided by the ordinary rules in that matter."

The Council then adjourned for a short interval.

The Council re-assembled at 3 p.m., when the discussion was resumed.

Clause 167.

The Hon'ble Mr. A. S. KRISHNA RAO:—"I have the honour to move amendment No. 77:—

77. In clause 167 (1), *substitute* 'Standing Committee' *for* 'Commissioner'.

"Section 167 reads thus: 'Without the permission of the commissioner, no building, well or other structure shall be newly erected and no street or railway shall be constructed over any municipal water-mains.' I suggest that in sub-clause (1) of this section, instead of the word 'commissioner' the word 'standing committee' might be substituted. It will be remembered that this clause which is not in the original Bill was introduced in the Select Committee after some consideration. In the second sub-clause the principle is practically recognized that in the case of buildings, wells or structures erected or any street or railway constructed, the approval of the standing committee will be necessary before the commissioner can cause the same to be removed. What I suggest is only an extension of that principle. In the case of works affecting water-mains it is desirable that the permission of the standing committee is secured in the first instance. There need not be much difference between the provisions in the first part of the section and the second part of the section; and the amendment does not suggest that it should go before the corporation however important the work may be, but only before the standing committee which consists of seven members with a quorum of three. If the matter is urgent, it would not be difficult to secure a meeting of the standing committee even at short notice. In view of the importance of these buildings constructed on municipal water-mains, the permission of the standing committee is required before those works are undertaken. There need be no difference between sub-clause (1) and sub-clause (2)."

The Hon'ble Mr. B. V. Narasimha Ayyar seconded the amendment.

The Hon'ble Mr. J. C. MOLONY:—"I oppose the amendment. This is really a matter of executive detail. The Honourable Gentleman who moved the amendment has spoken entirely on the importance of the buildings constructed on water-mains. But municipal water-mains in relation to the whole city are very much more important; in deciding whether a building can remain or not the commissioner must rely upon the expert advice of the engineer. There is no other person who can be consulted and it is impossible to leave a detail like this to a deliberative body like the standing committee. It is not a question of policy at all; it is a question of executive detail."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"On the reason given by the Hon'ble Mr. Moloney, the section should run: 'The commissioner with the permission of the engineer.' How the commissioner is in a better position than the standing committee to take the advice of the engineer, I cannot understand. Unless we act on the principle that if he happens to be a civilian, he is all-knowing and therefore he can act on the advice of the expert much more easily than the standing committee. It must be remembered that municipal water-mains run not only through public land, but also through private land. The Hon'ble Mr. Moloney knows perfectly well that municipal water-main runs through Hyde Park, which is private property. I do not know how the owners consented to allow the mains to run through their property. It must have been in the early days when people did not know their rights. It is more or less an interference with private rights of property and in such a case to leave it to the sweet will and pleasure of this commissioner who will act in his executive capacity is not right. The owner has to exercise his right over his own property, but the Hon'ble Mr. Moloney suggests that it should be left to

(Mr. Ranga Acharlyar; the President; the Advocate-General; Mr. Rajagopala Acharlyar; Mr. Rama Aiyangar; Mr. Molony; Mr. Thonger.) [13TH FEBRUARY 1919.

the awre' will of the expert officer As it is a matter interfering with private rights of property it must be left to a responsible body like the standing committee and not the commissioner who is always ready and willing to act upon expert advice."

The amendment was put and lost.

The Hon'ble Rao Bahadur T. Ranga Acharlyar claimed a poll.

His Excellency the PRESIDENT:—"Ring the bell."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I do not think that the members who came now should take part in the vote. They have not voted already. Let us have a snatch vote at least on one point."

His Excellency the PRESIDENT:—"Does the Honourable Gentleman wish for a division?"

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"No, Your Excellency (Laughter)."

Clause 167 was allowed to stand part of the Bill.

Clause 168.

Clause 168 was allowed to stand part of the Bill.

Clause 169.

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I move amendment No. 78:—

78. In line 2 *omit* 'at his discretion'

"I think the words must have been left by oversight. They may be introduced there."

The Hon'ble the ADVOCATE-GENERAL:—"I accept it."

The amendment was put and agreed to.

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I move amendment No 79:—

79, In sub-clause (*d*) of explanation, *insert* the word 'churches' after the word 'temples'.

"I think that also might be inserted because we deal with temples and mosques."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"I accept it."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"We are thankful for these small mercies. (Laughter)".

The amendment was put and agreed to.

Clause 169 as amended was allowed to stand part of the Bill.

Clause 170.

The Hon'ble Mr. K. RAMA AYYANGAR:—"I do not press amendment No. 80."

With the permission of His Excellency the President, the following amendment was withdrawn:—

80. *Add* a proviso 'provided that the council may on a representation by ten of its commissioners revise any decision of the commissioner in the matter'.

Clause 170 was allowed to stand part of the Bill.

Clause 171.

Clause 171 was allowed to stand part of the Bill.

Clause 172.

The Hon'ble Mr. K. RAMA AYYANGAR:—"I move amendment No. 81:—

81. In sub-clause (*a*) *add* the words 'for a continuous period of two months.'

"My Lord, it is only to avoid any mischief by the subordinate officers who may on report cut off water-supply for a premises when a man goes out for a few days; when he returns he would find that he would have to apply to the commissioner or some one else for the water-supply. If the water is wasted, we have a right to exemption. But to cut off water-supply and then restore it would be a matter of difficulty."

The Hon'ble Mr. J. C. MOLONY:—"I oppose this amendment strongly. The reason given is hypothetical mischief by some subordinate When you leave the house vacant, the amount of water wasted is somewhat surprising. I once had to pay for water; it was in a period when I was away for ten days and my servant left the taps open and used almost twice the water that I would have used in a month. There is no reason to suppose that the corporation subordinates are always oppressing the people, and that to turn off water and to turn it on will be a matter of difficulty. It is not right to keep water on when the house is vacant, and while the rate-payers are paying for the pumping engines."

The Hon'ble Mr. K. RAMA AYYANGAR:—"It is not as if he keeps the tap open and goes away. The question arises where it is unoccupied and where the water is not used. If it is used wrongly, there are other provisions. For mere non-occupation of a house it is not right to stop water."

The Hon'ble Mr. J. H. THONGER:—"We must penalise the waste of water, which is very scarce."

The amendment was put and lost.

18TH FEBRUARY 1919.] *(Mr. Rama Ayyangar; Mr. Molony; Mr. Krishna Rao; Mr. Ranga Acharigar; Mr. Rajagopala Acharyar; the Advocate-General.)*

The Hon'ble Mr. K. RAMA AYYANGAR:—"I move amendment No. 82:—

82. *Delete* sub-clause (*b*).

"My submission is that the non-payment of the tax ought not to be a reason for cutting off supply. They will wish to take advantage of that provision when the taxes are collected; I do not suppose it can be, because they have a right to have the tax. There should not be this right to punish people if they do not pay the tax by cutting off their supply especially when the municipality is bound to see that water which is contaminated is not used. It will cause so much difficulty to the public. If want of payment of tax interferes with the privileges of citizenship, it should not be allowed. It is not that the man is allowed to appropriate the money; all the money is collected mostly. I submit it is not proper to have a provision like that."

The Hon'ble Mr. J. C. MOLONY:—"I oppose it strongly. This is a provision which has existed for a long time and this is the only method of dealing with recalcitrant tax-payers."

The amendment was put and lost."

The Hon'ble Mr. A. S. KRISHNA RAO:—"I do not move amendment No 85."

With the permission of His Excellency the President, the following amendment was withdrawn:—

85. In sub-clause (*b*) *substitute* 'fifteen' *for* 'thirty.'

The Hon'ble Mr. K. RAMA AYYANGAR:—"I do not propose amendment No. 83."

With the permission of His Excellency the President, the following amendment was withdrawn:—

83. In sub-clause (*c*) *insert* the words 'for two weeks' after the words 'complete continues.'

The Hon'ble Mr. K. RAMA AYYANGAR:—"I move amendment No. 84:—

84. *Delete* sub-clause (*f*).

"Sub-clause (*f*) says: 'If any pipes, taps, works or fittings connected with the corporation water-supply are found, on examination by the commissioner to be out of repair to such an extent as to cause waste or contamination of water.' That is again a punishment which will entail people being disturbed of their rights. Each house-owner cannot decide such questions and the municipal corporation would be the only capable body, because they entertain an establishment to see that this kind of wastage does not take place. Cutting off the water-supply is another kind of punishment. I want it to be deleted."

The Hon'ble Mr. J. C. MOLONY:—"I oppose that also. We have found by long experience that this is the most effective way to repair leaky taps. We issue notice to repair, but people take no notice in 99 cases out of 100. When we send a man to cut off supply his mere arrival is enough to make them take notice."

The amendment was put and lost.

Clause 172 was allowed to stand part of the Bill.

Clauses 173 to 187.

Clauses 173 to 187 were allowed to stand part of the Bill.

Clause 188.

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I move amendment No. 86:—

86. In line 2, after the word 'cattle-stand' *add* the words 'choultry, theatre, railway-station, dock, wharf, or other place of public resort.'

"It is only an addition of a few other places similar to the one in the section. I think such a provision is necessary. The section would read, as proposed, the commissioner may, by notice, require any owner or manager of a market, cart-stand, cattle-stand, choultry, theatre, railway station, dock, wharf, or other place of public resort within such time as may be specified in such notice to provide and maintain for the separate use of persons of each sex latrines of such description and number and in such a position as may be specified and to keep the same clean and in proper order."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"I accept it."

The Hon'ble the ADVOCATE-GENERAL:—"The word 'or' before the word 'cattle-stand' may be deleted."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"Yes."

The amendment was put and agreed to.

Clause 188 as amended was allowed to stand part of the Bill.

Clauses 189 to 204.

Clauses 189 to 204 were allowed to stand part of the Bill.

Clause 205.

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I move amendment No. 87.

87. In sub-clause (*d*) insert at the commencement the words 'with the special sanction of the Standing Committee'.

(Mr. Ranga Achariyar; Mr. Rajagopala Achariyar; Mr. Krishna Rao.) [15TH FEBRUARY 1919.

"It is rather an important provision. It defines the powers of the commissioner. It says that the commissioner may subject always to such sanction as may be required under chapter IV—that is about financial powers—lay out and make new streets, etc. Sub-clause (*d*) says that he 'may widen, open, extend or otherwise improve any public street'. I propose to add that it should be done with the special sanction of the standing committee. It is rather an important power. Difficulties have arisen in my own experience where the president wanted to widen the street. Widening means also cutting off, pials removing various other things which he may consider to be projections. I had to intervene in several cases like that in my division where proposals were made by the president in order to carry out these proposals and in one or two cases I prevented him from doing so. 'I think it is necessary in such a case that the special sanction of the standing committee should be taken."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"I confess I have some difficulty in following the Hon'ble Mr. Ranga Achariyar He has apparently no objection to the commissioner laying out and making new streets, constructing bridges and sub-ways, turning, diverting or permanently closing any public street or part thereof, but he objects to the commissioner widening, opening, extending or otherwise improving any public street. I could understand the Honourable Member proposing that the other things should receive the sanction of the standing committee but he wants a special sanction for this purpose. I would ask the Honourable Member to notice the words 'Subject always to such sanction as may be required under chapter IV'.—Chapter IV limits the powers of the commissioner to purchase land and to enter into contracts. There is always a general control in the budget and I do not see any reason to distinguish between the function that he has to perform under clause (*d*) to which the Honourable Member objects and the function that he has to perform under clauses (*a*), (*b*) and (*c*) which he apparently accepts. I would rather not make any change I would, therefore oppose the amendment."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I quite realize my Honourable friend's difficulty because he has had no practical experience of municipal matters that I have had. I make no objection to clauses (*a*), (*b*) and (*c*) because no building will be affected, but where he has to widen, open or extend or otherwise improve any public street, he has to interfere with the existing structures. The Honourable Member has overlooked that in clause (*a*) it requires the special sanction of the Council and the Government because it is a serious matter—permanently closing a public street. 'Therefore, with reference to widening, opening and extending, it will be interfering with the existing structure which will have to be done with due consideration to the requirements of the locality'. I know one case where a very influential commissioner who happens to own a house at a corner of the street in Komaleswarapet wanted to demolish the neighbouring houses to have carriage access for his motor car and carriage and the thing was about to be carried when I had to intervene and prevent it being done. The commissioner will have a lot of routine work to do and some engineer will put up a notice and he will simply say 'ordered'. All this state of things will be avoided and it is very unsafe to leave a power in the hands of a commissioner, but if it is put before the standing committee, they will look into the matter more carefully. Why not trust to the discretion of the standing committee in such a matter as that when you are doing a thing which will entail interfering with other people's property? What is this trust in the commissioner and distrust in the standing committee? It is that spirit which I object to. The spirit in the whole of this Act is 'trust the commissioner who is my nominee, but do not trust the standing committee or the council who are not my nominees'. I therefore strongly urge this amendment."

The amendment was put and lost.

Clause 209 was allowed to stand part of the Bill.

Clauses 206 *to* 210.

Clauses 206 to 210 were allowed to stand part of the Bill.

Clause 211.

The Hon'ble Mr. A. S. KRISHNA RAO:—"I move amendment No. 88—

88. In line 1 *substitute* 'Standing Committee' *for* 'Commissioner' and *substitute* 'it' *for* 'he'.

In line 2 *omit* the words 'with the sanction of Standing Committee'.

"The principle underlying this amendment is just the one underlying the amendment moved by the Hon'ble Mr. Ranga Achariyar which has just been rejected by the Council; but each proposal has to be judged on its merits though I have not the slightest doubt that it is likely to share the same fate

"The clause reads thus:—'The commissioner may, upon such terms as he thinks fit, allow any building to be set forward for the purpose of improving the line of a public street and may,' with the sanction of the standing committee, by notice require any building to be so set forward, etc.' The Council will notice that, in the clause as it is, the sanction of the standing committee is required in the case of buildings set forward in the case of reconstruction or new construction, in the case of buildings set forward to improve the line of the street The commissioner is given full discretion upon such terms as he thinks fit to allow any building to be set forward for the purpose of improving the line of the public street. I think it is somewhat anomalous that when the desirability of obtaining the sanction of the standing committee was found necessary in the

13TH FEBRUARY 1919.] (*Mr. Krishna Rao ; Mr. Rajagopala Acharyar ; Dr. Nayar ; Mr. Narasimha Ayyar ; Mr. M. Ramachandra Rao*)

latter part, it was thought not necessary in dealing with the former portion. If my first amendment is accepted, the other amendment suggested in that clause will be consequential. The main object of this amendment is just to create a greater sense of responsibility in the members of the standing committee and not to make it understood that the commissioner can, even on important matters, act on his own sole discretion. The object is well understood and the questions are not so difficult as to be beyond the purview or the comprehension of the members of the standing committee. If the commissioner is going to act upon the advice of expert officers, those expert officers are available to the members of the standing committee ; and let us give the members of the standing committee some credit for common-sense and sound judgment. Unless the policy is to be that we should not go an inch further beyond what is recommended by the select committee, and that no attempt should be made to take away the powers proposed to be given to the commissioner by the select committee or to add to the powers proposed to be given to the standing committee—unless that is the policy to be pursued, I have not the slightest doubt that this is a proper case in which your Excellency's Government should interfere and substitute the words I propose."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR :—" I may mention that this is a new thing. We take it from the Bombay law and it is literally followed. I may mention why we put it like that. We felt that it would be as well that this thing of allowing buildings to be set forward should be in the hands of the commissioner who would be less amenable to influence than in the hands of a number of people who can be more amenable and upon whom pressure may be more easily put. There is the contingency of struggle such as we have in mufassal municipalities. People have the tendency to come more and more into the streets and roads and we considered that and said that the commissioner 'may, upon such terms as he thinks fit, allow any buildings to be set forward for the purpose of improving the line of a public street' ; so that if a man wants to come forward, it is the commissioner who shall decide. If he is required to put his building forward, that will require the sanction of the standing committee. It is only in the case of reconstruction or new construction that that is contemplated. That is intended to bring houses into line. How it is going to work in practice I have no idea. We have taken it from the Bombay law, we have followed it pretty closely and I would leave it there."

The Hon'ble Dr. T. M NAYAR :—" Does it apply to all streets or only to streets where building lines have been defined ?"

The Hon'ble Mr. B. V. NARASIMHA AYYAR :—" It applies to both cases."

The Hon'ble Dr. T. M. NAYAR :—" If it only refers to cases where the building lines have been fixed, the cases will be very few, but if it is to be applied to any building in any street, you want greater check."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR :—" As the thing is worded it will apply to any street."

The Hon'ble Dr. T. M. NAYAR :—" What does coming forward mean? Coming forward to what place?"

The Hon'ble Mr. B. V. NARASIMHA AYYAR :—" To the line where it is prescribed."

The Hon'ble Dr. T M. NAYAR :—" I want it to be explained because it will make a world of difference between the two cases."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO :—" Section 208 lays down clearly the procedure for prescribing the street alignment and 209 deals with restrictions on erection of or addition to buildings within street alignment or buildings line. So it is a continuation of the same thing. Section 210 refers to setting back projecting buildings or walls. It is not quite clear whether it is within the street alignment. The Hon'ble Dr. Nayar wishes to know whether the commissioner's power to allow buildings to be set forward is in streets where street alignments have been settled as under section 208 or whether it is a general power in any street where street alignments have not been made. In one case the matter has been settled by the publication of the street alignment survey and there should be no objection to allow the commissioner to deal with it."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR :—" Now that this explanation has been given to me, I am thankful for it. Reading sections 208 to 211, there is very little doubt that it refers to streets where building lines are settled. Section 208 prescribes the power to prescribe the building line ; section 209 deals with restriction on erection of or addition to buildings within street alignments or building line ; section 210 refers to setting back projecting buildings or walls and section 211 to setting buildings forward to improve the line of street. The whole thing contemplates, as the Hon'ble Mr. Ramachandra Rao has pointed out, the line having been laid down, the commissioner to work out the details."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO :—" Might I add the words 'within street alignment' ?"

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR :—" Is it necessary ? If it is necessary I shall bring up the amendment."

(Mr. Ranga Achariyar; Mr. Rajagopala Achariyar; Mr. Krishna Rao; Mr. Molony.)

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I would suggest the addition of the words 'where action has been taken under section 208'."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"I will make a note of it and bring up the point again if necessary."

The Hon'ble Mr. A. S. KRISHNA RAO:—"I only wish to point out that the Hon'ble Mr. Rajagopala Achariyar has practically confirmed the apprehensions raised by the Hon'ble Mr. Ranga Achariyar that members of the standing committee will not be in a position to appreciate the difficulties and that the commissioner who can act for himself will be in a better position to deal with the question. He incidentally referred to the working in mufassal municipalities. I feel it my duty to point out that there are various occasions where corporations have acted properly and refused permission for setting forward. If the Hon'ble Mr. Rajagopala Achariyar will examine the question, he will find that there are a number of instances in which municipalities refused to grant permission. We find the Collector or the revenue officer asking us to reconsider it though the municipality refused permission. We must not go under the impression that these corporate bodies will be influenced by such things."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"I did not press that; let us go on the merits."

The Hon'ble Mr. A. S. KRISHNA RAO:—"No hardship will be caused even if this power is vested in the standing committee."

The amendment was put and lost.

The Hon'ble Mr. A. S. KRISHNA RAO:—"I do not move the latter portion of the amendment that in line 3 of the clause, the words, 'with the sanction of the standing committee' be omitted, because it is consequential."

Clause 211 was allowed to stand part of the Bill.

Clauses 212 to 214.

Clauses 212 to 214 were allowed to stand part of the Bill.

Clause 215.

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"This is rather an important innovation that we are making in the Act. I ask the careful attention of the Council to this question. I gave my support to it in the select committee; it was I who suggested this provision, but the select committee have made it more stringent on the suggestion of the Hon'ble Mr. Molony. Here we have this difficult question of open spaces being built upon without sufficient provision being made for streets. They build houses recklessly under the present law; we found it difficult to enforce the opening of new streets where open spaces are built upon. There are several places where proper approaches were not laid to the satisfaction of the corporation authorities. Therefore such a provision was necessary. I gladly welcome the provision, but at the same time it must be remembered that this provision, encroaching upon the rights of owners of property, should not be made too stringent. There are cases which the executive will have in view in which slums and parcheris are located. The lands are owned by one individual or by several individuals. Under this section power is taken by the executive to require them to provide for streets. If we leave it without restriction as to width of the streets and other details, the executive may say 'we want a forty-feet-wide street or a twenty-feet-wide street.' In some cases it will be impossible for the owner to provide for such a wide street. Whereas it is necessary to improve the locality, it should not be a burden on their owner. Therefore I propose that in regard to these streets the ordinary provisions as to the width of the streets should not apply, but in view of the circumstances of such case, I propose that—

89. After the word 'roads' in line 5 and before the word 'giving' *insert* the words 'of such width and dimensions as the standing committee may by general or special order prescribe.'

"They will be able to know the circumstances of the locality and they will judge as to what is to be the proper width. Having regard to the position of the owner and the various other considerations which will be taken into account, the width may be fixed. I have suggested 11 feet, following the English Act, in the case of small places where huts are situated and 20 feet in other cases. But, however, I thought it was wise not to insist upon any particular width, because it may vary from place to place and persons to persons. Therefore, I want the discretion to rest in the standing committee to prescribe the width and the dimensions of the road before the man is asked to provide it for building purposes. This is an important matter affecting rights of property and it should not be left unprovided for; it should not be left to any uniform standard. It is better to leave it as it is so that the standing committee will, according to my amendment, have the discretion to prescribe the width by a general or special regulation."

The Hon'ble Yaqub Hasan Sahib Bahadur seconded the amendment.

The Hon'ble Mr. J. C. MOLONY:—"I beg to oppose the amendment. Section 215 deals with private streets. Section 216, clause (5) says: 'No person shall lay out or make any new private street without or otherwise than in conformity with the orders of the standing committee.' The standing committee is the sanctioning authority. So I do not see the point of the Hon'ble Mr. Ranga Achariyar."

18TH FEBRUARY 1919.] *(Mr. Ranga Acharyar; Mr. Molony; the President; Dr. Nayar; Mr. M. Ramachandra Rao.)*

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"He cannot make a street without such sanction, but they cannot fix the width. There is the general law of the 20 feet width and the 40 feet width and I say it should not apply to these cases."

The Hon'ble Mr J. C MOLONY:—"The width of a street shall ordinarily be not less than 40 feet and in the case of huts 20 feet."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"In this case we ought to give the discretion to prescribe the width to the standing committee. When you want to go and improve the peracheria it will facilitate the executive action; instead of creating opposition in the locality, you know the practical difficulties of improving slums. The owner is unwilling to help the execution in improving the slums, because it interferes with his space. The question of width must be left to the standing committee. There must be facility for improving the slums. As it is, we cannot enforce these things. As we are taking power to compel a man to keep a space from which he can make money, if you compel a man to leave a space of 24 feet where there are 20 huts, it is hardly necessary to have such a wide street. It is hardly wise to insist upon it."

His Excellency the PRESIDENT:—"The point of difference seems to be, if I may explain it, I do not think the Honourable gentleman has caught it, those responsible for the Bill consider that those powers are already provided in the Bill and therefore the Honourable Gentleman's amendment is superfluous."

The Hon'ble Dr. T. M. NAYAR:—"My Lord, there is a still deeper question involved. The Honourable Member's amendment wants to give the standing committee power to decide the width of roads which ought to be fixed by the Act. It is dangerous to leave it to the standing committee or to the commissioner or even to the corporation. They are all more apt to listen to sentimental appeals than sanitary considerations. Therefore, from time to time they may relax the rules. I think it is exceedingly dangerous to allow a standing committee or the corporation to fix the width of roads. I quite agree that so far as hutting grounds are concerned, they require special consideration because it would be impracticable to lay the same rules as to width of roads for hutting grounds. Once our general principle that the height of a building should not be more than the width of the street is accepted, it is all right. But I think hutting grounds should be dealt with in a different manner. The real difficulty would arise not in connexion with hutting grounds but in connexion with private property. I strongly oppose giving the standing committee or any other authority power to reduce the standards laid down in the Act."

The amendment was put and lost.

Clause 215 was allowed to stand part of the Bill.

Clauses 216 to 229.

Clauses 216 to 229 were allowed to stand part of the Bill.

Clause 230.

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO.—"My Lord, the two amendments to section 230 standing in my name relate to building regulations. Honourable Members will see that under clause (1) of section 230, the Governor in Council has the power to make rules for the regulation or restriction of the use of sites for building and for the regulation or restriction of building. Sub-clause (2) of section 230 says 'without prejudice to the generality of the power conferred by sub-section (1), clause (a), rules made under that clause may provide, etc.' My first amendment proposes that these words shall be replaced by the words mentioned in the first of my amendments, namely —

90 *Omit* sub-clause (*a*) of clause 230 (2) and *substitute* the following:—

'that land on which it is proposed to construct buildings and the site surrounding them should be raised to a level to be fixed by the council'

"My Lord, the object of my amendment is this. These words 'no insanitary or dangerous site shall be used for building in the section' are too vague. I really cannot understand what is meant by 'no insanitary or dangerous site'. A site may be sanitary one day and insanitary another day. There is nothing inherently impossible in making an insanitary site sanitary. I am not able to appreciate the use of the word 'dangerous'. We do not know how any site can be dangerous otherwise than as being insanitary. So much for the clause as it stands. As regards my suggested amendment it lays special stress on one circumstance which has always occupied the attention of municipal councillors and that is the undesirability of constructing buildings whose level is not satisfactory. I therefore propose that the Governor in Council may have the power to frame general regulations as suggested herein that the land on which it is proposed to construct buildings and the site surrounding them should be raised to a level to be fixed by the council."

His Excellency the PRESIDENT:—"If the Honourable Gentleman will allow me to interrupt him for a moment, as it is worded, the amendment places some Honourable Members of Council in some difficulty as to voting. This amendment is not really alternative. It does not seem to be an alternative to the clause which he wishes to omit. I might be quite in favour of both. I cannot put it as the Honourable Gentleman proposes it shall be put. I shall have to put the two propositions separately."

(Mr. M. Ramachandra Rao ; Sir Francis Spring ; Dr. Nayar ; Mr. Ramanuja Acharigar ; the President.) [13TH FEBRUARY 1919.

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO :—"My Lord, it is quite open to take that course. My difficulty was in allowing these words to stand there. I should be equally satisfied if this clause namely 'lands on which it is proposed to construct buildings, etc.' as suggested in my amendment is put in or not. But I lay great emphasis upon it because under the by-laws and regulations of other municipalities in England a great deal of attention has been paid to regulations, for the purpose of compelling owners to raise the level of building sites in the surrounding lands. I might refer to some of the rules there which are elaborate. Probably it is unnecessary. But it seems to me that in building regulations one important matter has to be insisted upon and that is its being properly raised before the general building operations are started. I do not see any other clause which empowers general regulations to be framed in this respect. I might invite the attention of Honourable Members to some of these regulations.

'The Council may, by such regulation, (i) prohibit the erection of dwelling houses or the adaptation of any buildings for use as dwelling houses or any defined area or areas of such land, (ii) regulate the erection of dwelling houses or the adaptation of buildings for use as dwelling houses on such land or any defined area or areas of such land, (iii) prescribe the level at which the underside of the lowest floor of any permitted building shall be placed on such land or any defined area or areas of such land and as to the provision to be made and maintained by the owner for securing efficient and proper drainage of the buildings either directly or by means of a local sewer into a main sewer of the council.'

"The essential portion of these regulations is to take care in the earlier stages not to commit the council to a policy of permitting buildings in low-lying lands. The power proposed to be conferred under the general powers is to insist upon certain levels in certain localities. That is how I understood these words: 'no insanitary or dangerous site shall be used for building' applying essentially to buildings which are difficult of drainage, where it is not possible to maintain proper levels for the construction of dwellings. I thought it would be an improvement to replace these words by the words I suggest, but if there is any difficulty in carrying out the object, I have no objection to the words remaining as they are and my words being added to the clause."

The Hon'ble Sir FRANCIS SPRING :—"The raising of the level does not necessarily make it sanitary. Both are equally necessary."

The Hon'ble Dr. T. M. NAYAR :—"I consider the amendment absolutely unnecessary. The clause as put in the Bill is quite comprehensive and covers all the cases contemplated by the amendment. If that is not sufficient, sub-clause (c) says that he can prescribe the level and the width of the foundations and the level of the lowest floor and the stability of the structure. That would answer the purpose. I strongly object to the clause as it stands in the Bill being cut out, because it confers wide powers on the Governor in Council to frame regulations. I have no objection to the Hon'ble Mr. Ramachandra Rao's amendment being put in, but it is absolutely unnecessary. The clause as it stands covers all possible cases."

The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARIYAR :—"I oppose the amendment, because the Hon'ble Mr. Ramachandra Rao gave only one case of a site being dangerous or insanitary. We get applications for buildings on made up soil and sanitary authorities sometimes object and say that buildings shall not be allowed. That case will not be covered by this. I would leave the Bill as it is."

His Excellency the PRESIDENT :—"I put it to the Council. Clause 230 (2) (a) as it is in the section, I shall put first."

Clause 230 (2) (a) as in the Bill was put and allowed to stand part of the Bill.

The Hon'ble Mr. Ramachandra Rao's amendment No. 90 was put and lost.

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO :—"I beg to move to add the following :—

'*Add* the following to sub-clause (*d*) of clause 230 (3) . " and the purposes for which the building is proposed to be used,'"

"Clause (*d*) as it runs is that these regulations may provide for the number and height of stories composing a building and height of rooms. I propose that the applications for buildings also should contain the information as to the purpose for which the building is proposed to be used. Sometimes, My Lord, I have seen application for buildings made without any definite purpose for which it is going to be used being stated, with the result that houses have been built and have been afterwards used for the storage of goods and sometimes for residential purposes ; it all depends on the way in which the building is proposed to be used—if it is only a shop or for the storage of grain or for residential purposes. It seems to me that to have the building application without definite information as regards the definite purpose, will not be a complete application. Sometimes I have seen residential houses turned into factories."

The Hon'ble Dr. T. M. NAYAR :—"I beg to second this amendment. We have had definite cases in Madras where applications came without stating the purpose for which the building was intended. When an application was put in for a building in a locality where it was forbidden to have a market, the application was for a building and the building was completed and then the question came for licensing the building to be used as a market. I refer to the Choolai market."

18TH FEBRUARY 1919.] *(Mr. Rajagopala Achariyar; Mr. Ranga Achariyar; Mr. M. Ramachandra Rao; Mr. Ramanuja Achariyar; Mr. Rama Ayyangar; Mr. Thonger; Mr. Narasimha Aygar.)*

The Hon'ble DIWAN BAHADUR P. RAJAGOPALA ACHARIYAR:—"I accept the amendment."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I am afraid it will cause hardship. What the Honourable Member proposes is this: the section says that rules may provide for the following matters, and clause (c) says 'information and plans to be submitted together with applications for permission to build.' Clause (d) says 'number and height of stories composing a building and height of rooms.' The Honourable Member proposes that clause (d) may prescribe also the purpose for which the building is proposed to be used. The rules may say that the building erected may be used for a particular purpose. As is well known, circumstances change in each locality. It may be a flourishing trading centre at one time, it may be a fashionable residential quarter one day, it may change another day; therefore if you compel the owner and say 'that it must be used for a particular purpose' it will be unduly hard. The instance which the Hon'ble Doctor Nayar gave as to the application for a market, etc., is a rare instance. You could not build a house and use it as a market. You cannot convert a house into a market. The authorities there must have been sleeping when they allowed the building to go on, when they knew perfectly well that the building was for a market. There are special regulations and they can provide for it. I do not think that the municipal law should unduly interfere with the liberty of the people in using their property. Tondiarpet, I know, was a very fashionable locality before, but now it is not considered to be so. So also it will be with regard to trade. It will be tying down the hands of owners for all time to come."

The Hon'ble DIWAN BAHADUR M. RAMACHANDRA RAO:—"No."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"It will, because your wording is to add 'and the purpose for which the building is proposed to be used.' If you include it under clause (c) I would have no objection but you want to include it as part of clause (d). That means that the by-law shall say 'you shall put it to this use.' That is what you propose; it is not merely for the information of the officials concerned, but you say that the rules may prescribe the purpose for which the building may be used. That will be the result. I therefore strongly oppose the amendment."

The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARIYAR:—"Government have accepted the amendment rather quickly and probably it is useless to say anything."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"We are all open to conviction."

The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARIYAR:—"If a person specifies some purpose for which he wants the building and after the building is constructed it is used for some other purpose, what are we to do? Are we to ask him to destroy the building? No powers are given under this Act for compelling him to use it for a purpose for which it is designed."

The Hon'ble Mr. K. RAMA AYYANGAR:—"If any such power is to be given, provision should be made that he must be allowed to change as the municipality permits. When it is a question of building a house or other construction, there is no reason why its use must also be made a binding term. It requires consideration. If it is put in at all, it will have to be reconsidered with reference to other sections."

The Hon'ble Mr. J. H. THONGER:—"I wish to oppose the amendment. The point brought forward by the Hon'ble Mr. Ranga Achariyar is exceedingly sound. I have known very many cases in which buildings put up for private houses are afterwards found suitable for shops. I do not see any use in stating in the first instance for what purpose the building is to be used later on. I therefore think the amendment should not be accepted."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"I wish to offer a suggestion. I think there are considerations on both sides. One instance which came up to my mind was this: there was the question of a building put up on the roadside by a few Muhammadan gentlemen. They professed that it was intended to be a residence and it was permitted by the municipality on the ground that it was to be a residence. Very soon; the residence ceased to be a residence and became a house of prayer. No one can take exception to its becoming a house of prayer. But what followed was that the occupants of it began to raise objection to other people going in processions, or taking dead bodies along with beat of drums, etc."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"That is provided for elsewhere."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"The rules may insist upon information. You may get the information as to the purpose of the building but suppose there is a change, then it is a difficult question. With reference to that, I think we might empower municipal councils with the necessary checks to pass regulations in respect of the use of buildings for other than domestic purposes. For domestic purposes, checks are undesirable but for all other purposes regulations are necessary. Suppose in the midst of dwelling houses it is suggested that a house is to be used as a grain-store. In towns in these days of plague when even Madras is visited with plague, it is very essential to keep grain-stores away from residential quarters. Grain-stores should not be in the midst of residential quarters. When once the purpose is not residence, the municipality may be empowered to issue rules as to the use to which the building may be put; as to the occupation of a house for domestic purposes, no rules are necessary."

(Mr. Yaqub Hasan; Mr. Molony; the President; Sir Gordon Fraser; Mr. M. Ramachandra Rao; Mr. Ranga Achariyar; Mr. Rajagopala Achariyar; Mr. Ramanuja Achariyar; the Advocate-General.) [13TH FEBRUARY 1919.

The Hon'ble YAQUB HASAN SAHIB Bahadur:—"This will not serve the purpose which the Honourable Mover has in view. If it is put in, it will mean that every application will give more than one purpose. The applicant will say that it is required for domestic purposes and also for a business or for a godown. He may put all sorts of purposes that he may imagine that it may some day be put to, in that later on the municipality may not say 'you have deceived us and taken the permission.' Now there are rules that so much open space should be provided in the case of domestic houses and if the building is to be used as a warehouse, that provision is not necessary. Such information is generally put in connexion with applications. It will serve no useful purpose if we hold this."

The Hon'ble Mr. J. C. MOLONY:—"Your Excellency, I submit that a rule of this kind is practically an impossibility. As the Hon'ble Mr. Yaqub Hasan says, an applicant will put in anything, and we can never prevent anything. It is really unworkable."

His Excellency the PRESIDENT:—"There is a great deal of doubt about it and I think we need not press it."

The Hon'ble Sir GORDON FRASER:—"One speaker referred to a dwelling house afterwards being used for the storage of grain. That is one point that I refer to in my amendment No. 128 where I propose that such storage of grain should be licensed by the municipality. That will cover the point of the Hon'ble Mr. B. V. Narasimha Ayyar."

The Hon'ble Diwan Bahadur M. RAMACHENDRA RAO:—"I do not wish to press it. I only wish to point out to my honourable friends that I was dealing with the case of a person who comes with an application to build to the corporation office, which has the duty of checking plans and the estimates for the building to find out whether the building is in accordance with practical requirements. I only wanted that in such cases the purpose for which it is intended to be used may also be given. I think an application for a grain-store may be prepared differently. With regard to storage, the ventilation and other things are quite different from those with regard to the dwelling house. I was dealing with an application, so that full information may be before the sanitary officers of the corporation."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"There are by-laws for that purpose."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"It is hardly worth while pursuing the discussion. I venture to think the discussion we have had is enough."

With the permission of His Excellency the President, the amendment was withdrawn.

Clause 230 was allowed to stand part of the Bill.

Clauses 231 to 236.

Clauses 231 to 236 were allowed to stand part of the Bill.

Clause 237.

The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARIYAR:—"I do not propose to move No. 91."

With the permission of His Excellency the President, the following amendment was withdrawn:—

91. *Omit* the word 'written' in the third line.

The Hon'ble the ADVOCATE-GENERAL:—"I do not move No. 91-A."

With the permission of His Excellency the President, the following amendment was withdrawn:—

"91 A.—*Omit* the words 'by written order,' in clauses 237, 238, 239 (1), 250, 251."

Clause 237 was allowed to stand part of the Bill.

Clause 238.

The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARIYAR:—"I do not propose to move No. 92."

With the permission of His Excellency the President, the following amendment was withdrawn:—

92. *Omit* the word 'written' in the fourth line.

Clause 238 was allowed to stand part of the Bill.

Clause 239.

The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARIYAR:—"I do not propose to move No. 93."

With the permission of His Excellency the President, the following amendment was withdrawn:—

"93. *Omit* the word 'written' in the fourth line."

Clause 239 was allowed to stand part of the Bill.

13TH FEBRUARY 1919.] *(Mr. Ramanuja Acheriyar; Mr. M. Ramachandra Rao; Mr. Ranga Acharigar; the Advocate-General.)*

Clause 240.

The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARIYAR:—"I propose No. 94."

94. Before the words 'not prepared' in the second line *insert* the word 'is.'

"It is a purely verbal amendment."

The amendment was put and agreed to.

Clause 240 as amended was allowed to stand part of the Bill.

Clauses 241 *to* 245.

Clauses 241 to 245 were allowed to stand part of the Bill.

Clause 246.

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"I do not propose No. 95."

With the permission of His Excellency the President, the following amendment was withdrawn:—

95. *Omit* the clause.

Clause 246 was allowed to stand part of the Bill.

Clauses 247 *to* 249.

Clauses 247 to 249 were allowed to stand part of the Bill.

Clause 250.

The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARIYAR:—"I do not move amendment No. 96."

With the permission of His Excellency the President, the following amendment was withdrawn:—

96. *Omit* the word 'written' in the fourth line.

Clause 250 was allowed to stand part of the Bill.

Clause 251.

The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARIYAR:—"I do not move No. 97."

With the permission of His Excellency the President, the following amendment was withdrawn:—

97. *Omit* the word 'written' in the fourth line.

Clause 251 was allowed to stand part of the Bill.

Clauses 252 *to* 259.

Clauses 252 to 259 were allowed to stand part of the Bill.

Clause 260.

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"This relates to precautions in the case of dangerous tanks, wells, holes, etc. The section says: 'The commissioner may, by notice, require the owner to fill in, remove, repair, protect or enclose the same so as to prevent any danger therefrom.' I propose:

98. In *line* 4 of clause 260 (1) after the word 'owner' and before 'to' *insert* the words 'or person having control'.

"If Honourable Members will turn to section 263, we have provided for serving a notice on the person having the control. Therefore I propose after the word 'owner' we may insert the words 'or person having control,' so as to enable the commissioner to require the person having the control to do the needful."

The Hon'ble the ADVOCATE-GENERAL:—"I do not think the amendment is necessary. I think it is not consistent with the principal section. What is really done is that if the owner of these places is not to be found, then the commissioner himself can do it. There is no necessity for leaving these things to the occupier or to the person having the control. If Honourable Members will look at sub clause (2) it says: 'If immediate action is necessary, the commissioner may himself, before giving such notice or before the period of notice expires, take such temporary measures as he thinks fit to prevent danger and the cost of doing so shall be recoverable from the owner in the manner provided in section 387.'

"If you give notice to the person having the control, would you be able to recover the cost of it from him? You must give notice to such a person from whom you would be able to recover the cost in case he commits default. It is for that purpose that the liability is thrown on the owner in the first instance, but if the owner is not found, then the commissioner can himself do it. I think that is a sufficient safeguard."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I will tell you why Government oppose it. I must place the history of this matter. I thought Government would accept it. The real difficulty arose in connexion with the cess-pools under the control of Government. For instance, in the Spur Tank, they have made a number of holes where water stagnates and they continue to create nuisance all round the locality. The Corporation has been time after time issuing notices to the Government, but they pay so little attention to it. So also in Chooli

we had a lot of difficulty in filling up a pond belonging to Government; whereas we have been taking steps against private owners mercilessly calling upon them to fill ponds and tanks, we have been unable to compel the Government to do it. Who is the owner? Therefore we want to be in a position to serve it upon the person who has the control so that we may take steps to remove such nuisance. For that purpose this is needed. If persons having control do not do it, you will recover the cost from the Secretary of State. That is the position that will occur. There are also other public authorities that have such land, for example, railway companies; all along the railway line, they have low-lying land where water stagnates and infects the surrounding locality and who is the owner upon whom we may serve the notice? Under sections 263 and 264, we have provided for it. The difficulty pointed out by the Hon'ble the Advocate-General as to how we are to approach the owner did not arise in sections 263 and 264. I think we are serving the notice upon the person having the control and we are recovering the cost from the owner. It is for that purpose that the words 'or persons having control' should be introduced in this section also."

The amendment was put and lost.

Clause 260 was allowed to stand part of the Bill.

Clauses 261 to 272.

Clauses 261 to 272 were allowed to stand part of the Bill.

Clause 273.

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"My Lord, this section 273 is an important section which gives the commissioner powers of dealing with insanitary buildings. There is one provision specially which requires consideration and after giving notice of the amendment*, I went into the circumstances under which this provision was inserted in this Bill. As this is an important matter, I should like to briefly explain the position taken up under clause (3). This clause says: 'When any building is entirely demolished under this section and the demolition thereof adds to the value of other buildings in the immediate vicinity, the owners of such other buildings shall be bound to contribute towards the compensation payable to the owner of the first-named building in proportion to the increased value acquired by their own property. My Lord, before clause (3) there are two other clauses which give the commissioner ample powers to deal with insanitary buildings, with buildings which obstruct percolation or the free passage of air, what are called obstructive buildings under the English Act, and various other powers are also given under clause (2) as regards the circumstances which would enable a person to claim compensation. I was anxious to find out how this provision came to be inserted and I looked up to the notes on clauses on the first Bill published in 1916 and I found from it that this was modelled after section 38 of the English Housing of the Working Classes Act. Under the English law, if a municipal authority wishes under that section to demolish a building which obstructs percolation or air, or which will add to the comforts of the neighbouring house-owners, they have a right to ask the municipal authorities to demolish the building. The demolition is undertaken on the report of the medical officer and if, as a matter of fact, the building is demolished we have to consider the question as to how the site on which the building stood is to be disposed of. The provisions of section 38 of the English Act are to the effect that in regard to the site of the demolished building, the local authority has the option of keeping that site and paying compensation unless the owner signifies his intention to keep the site after demolition. All these safeguards are to be found in that section, namely, it gives the option to a local authority to keep the site and pay compensation to the owner or leave the site to the owner, in which case he may not get the compensation but he would only get the compensation for the materials and the demolition of the building. None of these safeguards are to be found in this section, but power is given to the commissioner to order the demolition of the building and there is no provision anywhere here as to how the owner of the site on which the demolished building stood is to be compensated. I suppose it is expected that after the demolition of the building the site is to be kept vacant for the benefit of the neighbours without compensation. Is that a reasonable position to take? Therefore it is I drafted the amendment of which I gave notice to the Hon'ble the Advocate-General that when the building is demolished, the corporation shall have power to purchase the land unless the owner thereof declares within one month after the service of notice under sub-clause (1) that he desires to retain such land after demolition. This follows naturally the provisions of section 38. I explained my difficulty in voting on this clause. I do not find sufficient protection for a person whose building has been demolished, because he is obliged to take the site and keep it vacant without any compensation. I do not consider this a fair transaction. He must have the option to keep the site if he likes, but if he insists the Corporation must pay not only for the demolition of the building but also for the vacant site, dispose of it, or if it is necessary to keep it, it must keep it. The result is that after the building is demolished, the owner is obliged to keep the site vacant, without re-constructing any building upon it because it has been demolished for the purpose of making it much more agreeable to the neighbours.

"My Lord, the second difficulty that I feel about this section is that after demolishing the building, it gives power to the commissioner to call upon the neighbouring owners to contribute towards the compensation to the owner of the first-named building, namely, the demolished building, in proportion to the increased value acquired by their own property. In regard to this matter also, I find considerable difficulty. In the first place, there are no provisions in the

* To add the words "to the extent of one-half" between "contribute" and "towards."

15TH FEBRUARY 1919.] *(Mr. M. Ramachandra Rao; the President; Mr. Ranga Achariyar.)*

section that before a building is demolished, any of the neighbouring property owners who may be asked to contribute are consulted. It may be that the commissioner may demolish a building costing Rs. 10,000 and after demolition go and ask everybody else to contribute towards the compensation which has been paid. Therefore, there is no sufficient protection to the neighbours before they are called upon to make the rateable contribution. And, therefore, I propose that another clause should be inserted that when notice is issued under sub-section (1) the Commissioner shall, before ordering demolition, issue notice to such persons as may be called upon to contribute. Otherwise, it is open to the commissioner to demolish the building absolutely without any notice to the persons who may be called upon to contribute and then ask all of them to make a rateable contribution in proportion to what might be considered the increased value of their buildings. That also is not a fair arrangement and we must consider the parallel provisions under section 38. The third objection to this clause is: Is it fair if the Commissioner takes it into his head, in what he considers to be for the sanitary well-being of the neighbours, to demolish the building and ask all the neighbouring land-owners to pay the entire cost of that demolition? I do not know under what parallel provision this contribution of the whole cost is being asked for. If we are to go by the provisions of the Town Planning Act, section 65 says: If as a matter of fact, such increased value is given by some such thing as is proposed here, the betterment rate is one-half. That is the extent of contribution is limited to one-half. After all the demolition is undertaken not necessarily in the interests of the persons who surround the site, but in the general interests of sanitation. We must go by some rule in the matter. I find this rule is entirely arbitrary. I may perhaps refer to section 28 of the Town Planning Act of 1909 which says: where by making a town planning scheme, any property is increased in value, the residents there if they make a claim, within the time limited by the scheme, within three months, they shall be entitled to recover from any person whose property has so increased in value, one-half of that increase. I ask the Honourable Member whether it would be a fair proposal to entrust this power to the commissioner to destroy the building absolutely without reference to the persons who may be called upon to contribute and then empower the commissioner to ask other people for contribution to the extent to which the municipality may be damnified by way of compensating the owner. Therefore I submit that if this power is to be used fairly to all parties concerned, we must go on some principle and I think there is no other principle than that embodied in section 58 of the Town Planning Act which contains the principle of worsement as well as the principle of betterment. We are dealing with the question of betterment and I submit that, if by the destruction of any building, the neighbouring properties are increased in value, what is the basis upon which you would ask these men to contribute? This section says they should contribute in proportion to the increased value of the cost of demolition. It is somewhat difficult on the date of demolition to find out what that increased value is. In regard to the town planning scheme, it takes two or three years to get increased value to neighbouring properties; however, that is a matter to be worked out in practice."

His Excellency the PRESIDENT:—"How does it differ from the English Act?"

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"Section 58 says that the betterment rate is confined to one-half, that is the contribution from the neighbouring properties to any town planning scheme should be limited to one-half the increased value."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"This is to contribute towards the compensation."

His Excellency the PRESIDENT:—"Is that provision carried to insanitary buildings? We are talking now of insanitary buildings."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"That is so. I want to know the principle on which the building may be demolished without any reference to the persons who may be called upon to contribute and then empowering the commissioner to levy the contribution,—I take it to the whole compensation paid by the corporation to the owner of the demolished building."

His Excellency the PRESIDENT:—"The amount of compensation is limited to the increased value acquired by their premises by reason of the demolition. You must first determine the increased value of their premises."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"There are two questions to be considered; first there is a building which has been demolished and the man whose building has been demolished, gets full compensation for the materials and the site, because that site cannot be built upon again."

His Excellency the PRESIDENT:—"It may be."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"That is a point to be argued. He gets full value from the corporation."

His Excellency the PRESIDENT:—"Such as it is."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"How is the money to be recovered? Is it to come from the general funds of the corporation or are the neighbouring land-owners, owners of neighbouring sites, to be asked to contribute towards this compensation?"

His Excellency the PRESIDENT:—"They may not be asked to contribute anything."

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The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"I do not read it in that way."

His Excellency the PRESIDENT:—"If their premises had acquired no increased value, they will not be asked to contribute."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"The owners of such other buildings, it is said, shall be bound to contribute in proportion to their increased value."

His Excellency the PRESIDENT:—"If there is no increased value, they will not pay anything."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"My Lord, I take it that the demolition is undertaken with the object of bettering the locality. The commissioner is asked to undertake the demolition in order to clear the obstruction and improve the general sanitary condition; it is only under those circumstances that the commissioner is empowered to demolish the building. That being so, there is a later section which says that compensation is to be recovered, a Judge of the Small Cause Court is to hold the inquiry and decide what the increased value to the neighbouring property is. It seems to me if my Honourable Friends who live in Madras are satisfied with this as it is I should not quarrel. But I feel very great hesitation in giving my vote to a section which seems to vest in the commissioner powers of demolition of buildings and the power to call for rateable contribution—we do not know to what extent—from the neighbouring owners of property in order to recoup the corporation for the expenses they might be put to by the compensation. If that is so, we must know the circumstances under which such contributions can be called for. I take it, so far as I can see, there is no principle and if we are to go by the town planning principles, the valuation has to be to a certain extent. I do not know the principle on which this section is based. I cannot see from anything which has transpired in the Select Committee as to how this provision is proposed to be worked and how that has been drafted. All that I can see is a reference to section 38 of the Housing of the Working Classes Act, which contains certain safeguards and also contains provisions to compensate the person for the site, if he so chooses and throw the site on the corporation, to compel the corporation to take the site also. I should like to have some light thrown on the subject, as it seems to me a one-sided arrangement as it stands."

The Hon'ble Mr. J. C MOLONY:—"I am opposed to this amendment. I am sorry I have been totally unable to follow the Honourable Member in a great deal of what he said. He seems to have gone very far from the exact wording of the amendment that we are dealing with. We are dealing with insanitary and dangerous buildings—if these are taken down and the owners of neighbouring property are benefited such owners should pay. To say that they should pay only one-half means that the general tax-payer should pay the other half. The corporation is not a body that has money of its own. It is a body which lives on what it gets from the general tax-payer. So, you make the general tax-payer pay for the benefit of a particular property owner. If a house is in a dangerous condition, we take it down. The site is available, there is nothing to prevent the owner from building on the same site. If you want to take the site also, you must pay for it."

The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARIYAR:—"The Hon'ble Mr. Ramachandra Rao has confused himself and confused us by a reference to the Town Planning Act. This section refers to insanitary buildings and dangerous buildings. In such cases, the commissioner should have the power to act at once and when the buildings are destroyed, it is unnecessary that the site of the buildings should be acquired by the municipality. It would be at the disposal of the owner and he may build again, and there is reference to re-construction in clause (4) and therefore compensation is to be paid only for the building so far as it is valued at the time of demolition. As regards obtaining the contribution, it is only when there is an increased value for the neighbouring houses that contribution is obtained. There is no reason why people who are benefited should not contribute. We have been fighting for financial contribution and there is no reason why the corporation should make a present of one-half the costs. The Hon'ble Mr. Ramachandra Rao said that gentlemen in Madras may do as they like. But in the mofussil it would work hardship. I, as chairman of a municipality in the mofussil for six years, would have welcomed a provision like this to the Municipal Act. We have no power of demolishing a building and recovering the costs. If this power had existed, I would have been very glad. When the Act is amended, some provision like this, I hope, will be introduced. The cost of demolition and the compensation to be paid stand in the way of many insanitary buildings being destroyed. If we can obtain compensation from people who have benefited, it will strengthen the Chairman's hands in the improvement of insanitary buildings."

The Hon'ble Dr. T. M. NAYAR:—"I do not accept the amendment of the Hon'ble Mr. Ramachandra Rao, my Lord. I think I have an amendment to suggest, I have not given notice of it but I will indicate the nature of it and Government can consider whether it is worth accepting. The Hon'ble Mr. Ramachandra Rao has dealt with two cases separately, the cases of the owner of the insanitary building which is demolished and secondly the case of the neighbours who have benefited by the demolition. It is just as well to take the two cases and consider them separately. So far as demolition of an insanitary building is concerned, this Act here provides for a process which has been going on for some considerable time in Madras. The corporation has from time to time acquired insanitary buildings, demolished them and opened up congested areas and improved the localities. There has been no difficulty whatever in dealing

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separately with buildings and sites except in the case of hutting grounds: in the generality of other cases, buildings and the sites belong to the same owner and they are acquired together and when the building is demolished, the site becomes the site of the corporation for them to deal with as they think fit. In the majority of cases, they are required to be left as open space. The only class of cases where buildings are owned by one and the land by others, is the case of the hutting grounds. Perhaps the practice in the mufassal is different and hence all the confusion and the difficulty that my Honourable Friend felt. Here there is no difficulty at all. I should consider that the corporation should, in all cases, keep the land after demolition because in the majority of cases, they will be required to keep them as open spaces. If you erect another building, you will not relieve the congestion even if it is more sanitary and there will not be sufficient improvement to the locality concerned. I do not anticipate any difficulty.

"Then the other section, which is newly come into use, is that the owners of property in the immediate neighbourhood who have been benefited by this demolition, should contribute in some proportion towards the improvement that has been effected. That, as a general proposition, nobody will dispute. The difficulty arises when we proceed to lay down the methods of deciding as to what contribution they should pay and collecting it from them. I myself believe that it will be unfair to ask them to pay for the cost of the acquisition and the demolition. What we have to consider is, to what extent they have benefited? We must see that if they benefited to a certain extent, then we may levy contribution from them proportional to the benefit which they have received. That would be a very satisfactory way. In these congested localities, we may sometimes have to pay fairly high prices for our acquisitions. Suppose we pay Rs. 5,000 in a congested locality and acquire an insanitary building and grounds and demolish them, the surrounding small houses in that locality—we do not expect any rich people to live in that locality—may have received a benefit to the extent of a couple of thousands. On that basis, to ask them to contribute Rs. 5,000 would be unfair. Therefore, the only amendment I would suggest is that in settling the principle of betterment, we should collect from the surrounding owners who have benefited, one-half of what they benefited. That would be a very equitable proposition. Then arises the question, how are you to decide as to what their benefit is? For that purpose, we cannot do better than follow the English Act. The English Act says, unless the parties come to an amicable understanding within a certain time, the question shall be settled by one arbitrator to be appointed by the local Government and in this case, it will be the Small Cause Court. Either the parties must amicably settle it, the corporation and the owners who are benefited must amicably settle it or the question must be settled by the arbitrator appointed by the local Government who is the Chief Judge of the Small Cause Court. I would not levy from them more than one-half. To levy the whole of it is unfair. That is my solution, my Lord."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"That is my amendment."

The Hon'ble Dr. T. M. NAYAR:—"You have this."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"That is another point."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I also strongly support the amendment that what we levy from the neighbours should not exceed one-half of the improvement; following the English Act, one-half of the amount of that increase."

His Excellency the PRESIDENT:—"I suggest that Honourable Gentlemen need not take the analogy of the English Town Planning Act; we are dealing with insanitary buildings."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"But the principle of what we should levy from the neighbours is the same, whether it is the town planning or any other scheme. I do not think we can impose against their will more than one-half. I support the amendment to that extent."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"The amendment standing in my name No. 99 is to add the words 'to the extent of one-half' between the word 'contribute' and the word 'towards'. It means that the levy from the neighbours would be limited to one-half."

His Excellency the PRESIDENT:—"The Honourable Gentleman's intention is quite plain."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"One-half the increased value. What I seek is that the contribution should be limited to one-half the increased value. My Honourable Friend Doctor Nayar, so far as I have been able to follow him is agreeable to that amendment. As regards the rest of the debate, my Honourable Friend Doctor Nayar says that the site on which the demolished building stood should be kept vacant. My Honourable Friend Mr Rameswja Acharyar says that it may be built upon afterwards. I would add 'to the extent of one-half the increased value.' All that I want in that this compensation should be limited to one-half the increased value."

His Excellency the PRESIDENT:—"Before I put it may I say one word? It is really to emphasise to the Council the warning given to one or two Honourable Members that we should not apply to this clause the analogy of the Town Planning Act. In town planning, you may destroy perfectly sound and wholesome buildings for the purpose of running a new street or laying out a plan of your town or a section of a town. It is quite natural in that case that there should be a strict limitation on the compensation to be leviable or contributable by owners. In this clause, we are dealing with insanitary buildings, the congestion of slums. I would ask

you to pause before you apply to such conditions, conditions that are contemplated under the Town Planning Act. At the moment, I can only recollect one such. If you limit the contribution leviable from an owner of an insanitary dwelling house, it will be directly to his interests to have the conditions of these dwellings deteriorate until it pays him to have a demolition taken up by the corporation and compensation paid to him. I would therefore deprecate it. I quite understand the Honourable Member's motive. I do not think we have lost anything by this discussion. It is a very important and responsible duty which is laid upon the corporation. I do not regret any attention paid to it; we have had an interesting discussion. I do think the Council would be wise in not inserting the provision on the analogy of the English Town Planning Act. This is after all purely experimental and it is always possible to amend provisions if they operate harshly. There is no reason to presume that they will operate harshly at present. I would therefore put the amendment to the Council."

The amendment was put and lost.

Clause 273 was allowed to stand part of the Bill.

Clauses 274 *to* 298.

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"There is the omission to define a lodging house. I only wish to point out that in section 270"

His Excellency the PRESIDENT:—"There is an amendment on paper."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I know it. I only wanted to say that we have not defined the lodging house."

The Hon'ble the ADVOCATE-GENERAL:—"No definition of a lodging-house necessary."

Clauses 274 to 298 were allowed to stand part of the Bill.

Clause 299.

The Hon'ble the ADVOCATE-GENERAL:—"I beg to move amendment No. 100-A:"—

'100A. *Omit* all the words occurring after the words 'by the commissioner'.

"The Hon'ble Mr. Ramachandra Rao has given notice that the words 'or where milk is stored' should be added. It is not necessary to specify certain conditions and not all conditions. That is the main reason. The condition of the cows outside the city is going to be a condition which I insist upon. I therefore move that all words after the word 'commissioner' in the second line of sub-clause 2 be omitted."

The amendment was put and agreed to.

The following amendment standing in the name of the Hon'ble Diwan Bahadur M. Ramachandra Rao Pantulu was not moved:—

"100. *Add* the following at the end of clause 299:—" or where the milk is stored."

Clause 299 as amended was allowed to stand part of the Bill.

Clauses 300 *to* 329.

Clauses 300 to 329 were allowed to stand part of the Bill.

Clause 330.

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"My Lord, I propose that this explanation as to the duty or obligation of medical practitioners to report dangerous and infectious diseases which is proposed to be extended to hakims and vaidyans under this explanation, be omitted. My amendment is:

'101. *Omit* the explanation.'

"It has been stated in this Council several times that hakims and vaidyans are very ignorant men. Perhaps they are or they are not. We need not at all discuss that question just at present, but the point is that this section lays on medical practitioners the duty of reporting infectious diseases and I submit that in my judgment it is not desirable to lay this injunction upon those persons. Certainly it is not at all possible for them to know what are infectious diseases, what are epidemic diseases and what are endemic diseases. Persons better informed than the ordinary hakims and vaidyans are not quite clear as to what the endemic diseases and the epidemic diseases are. If you are going to lay this obligation on them, I think it must be preceded by a process of education of all the hakims and vaidyans of what is an endemic disease, what is an epidemic disease and what is an infectious disease. I do not wish to lay this obligation on them because, I am certain that if we do that, we will be exposing them to unnecessary prosecutions in a matter for which they are ill-equipped. While we are loathe to recognize their usefulness I do not think it is right to subject them to penalties such as those laid down in this section. On these grounds, I propose this amendment."

The Hon'ble Mr A. S. KRISHNA RAO:—"I second this amendment. It is not desirable that these obligations should be laid upon them so long as nothing has been done to improve their position and to encourage them. It is difficult to say who is responsible and to what extent. I think Your Excellency's Government are aware of the feeling in the country so far as hakims and vaidyans are concerned. There is a feeling which I find it difficult to suppress. What could be done and should be done on behalf of the Government to encourage them has not been done; and before anything is done to improve their lot and encourage their position it

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is not desirable that we should lay this obligation upon them. In addition to this objection, I will point out that there is no registration law. It will be difficult to prepare elaborate lists as to the persons who come under this description. Therefore I strongly second this amendment and I hope the Government would accept it."

The Hon'ble Mr. K. CHIDAMBARANATHA MUDALIYAR:—"I am surprised at this provision in the Bill. I strongly support the amendment proposed by the Hon'ble Mr. Ramachandra Rao in the interests not only of the hakims and the vaidyans but also in the interests of the people at large and of the Municipal Corporation also."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I am sorry, my Lord, I cannot share the feelings expressed by my Honourable Friends. It seems to me that the suggestion is more in anger at the attitude taken by the Government."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"I must explain it is not at all due to that feeling."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"It appears to me that it cannot be in the interests of the hakims and the vaidyans. Whatever attitude the Government may take, I may assure my Honourable Friends here that the Corporation has not neglected the hakims and the vaidyans. We are supporting institutions where hakims and vaidyans are trained, and we rather want to give them a status by this Act than take away that status. On the other hand, we are giving a status, a statutory position. I ask my Honourable Friends to consider that aspect of it; you cannot have the benefit without the responsibility, you cannot have the benefit without the burden. Let them share the responsibility with other medical practitioners of reporting to the Corporation dangerous and infectious diseases. Most of these patients are in the hands of hakims and vaidyans. Unless you bring them under control, there is no use asking the Government or asking the local body to support them. I would earnestly ask my Honourable Friends to withdraw that."

The Hon'ble Mr K. RAMA AYYANGAR:—"Is any expenditure towards institutions sanctioned by the Government?"

His Excellency the PRESIDENT:—"That does not arise."

The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARIYAR:—"I also oppose the amendment. Government may regard the hakims and vaidyans as quacks; but we want their services to be fully utilised in reporting the outbreak of infectious disease. They know what is plague, what is cholera, etc. I therefore oppose this. They may not know what is an infectious disease, what is an epidemic disease or what is an endemic disease."

The Hon'ble YAQUB HASAN SAHIB Bahadur:—"This clause says: 'If any medical practitioner becomes cognizant of the existence of any dangerous disease in any private or public dwelling in the city he shall inform the Commissioner, the Health Officer, the medical registrar of the district, or the sanitary inspector of the division with the least practicable delay.' If hakims and vaidyans are also considered medical practitioners and are asked to inform the Commissioner, you must know who these hakims and vaidyans are. I do not know about vaidyans, but so far as hakims are concerned, any scholar of Arabic is considered a hakim, because medicine forms part of the study in Arabic. Every Moulvi or scholar in Arabic is considered to be a hakim. Some are practising medicine and others are not. But even those who are not practising may practise some time. How will you bring the charge home if hakims and vaidyans fail to inform the Commissioner of the existence of this disease? How can you catch hold of him and how can you say he is a hakim or he is not a hakim? He will say he is not a hakim. How are you going to punish him for failing to do his duty? It is unworkable. The Hon'ble Mr. Ranga Acharyar says that we are going to give him a status by this Bill. I do not know what status there is in it. If you, for example about plague or cholera, accept a certificate of a medical practitioner certifying that a person has not died of cholera or plague, I can understand it. I ask you, is the Corporation prepared to accept the certificate of a hakim that a person has not died of plague? If you are not going to accept their certificate, why should you compel them to notify in these instances? I think it would be very unworkable if it remains as it is for the simple reason that we have no lists of hakims. We will have to bring in another provision and say that no person should practise as hakim or vaidyan unless his name has been registered or unless a licence has been given to him. Then alone we will know who the hakims are and we can then enforce this provision. As it is, we can as well do away with this provision."

His Excellency the PRESIDENT:—"It is in the existing Act and I think we may continue it."

The Hon'ble Mr. K. RAMA AYYANGAR:—"Your Excellency, I have not been able to understand the argument of the Hon'ble Mr. Ranga Acharyar. He wants to put it in and says that it is recognising his status. As far as I can see it is recognition only for prosecutions. He says he wants to benefit them. The only effect will be to prosecute him when he does not do his duty. That is the only form in which you recognize him. You do not recognize him in any other way."

(Mr. Ranga Acharyar; Mr. Rama Ayyangar; Mr. Narasinha Ayyar; Mr. M. Ramachandra Rao; the President.) [15TH FEBRUARY 1919.

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I repudiate the suggestion on behalf of the Corporation. We recognize him in many ways."

The Hon'ble Mr. K. RAMA AYYANGAR:—"The only question is in recognizing him in this Act, we recognize him only for the purpose of punishing him. What expenditure is sanctioned by the Government in these cases has been declared to be irrelevant by the President. I do not think it is in the interests of the hakims or the vaidyans to provide for this prosecution."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"The Council may remember the discussion about the Medical Registration Act and what attitude the public in general took about the disabilities imposed on the practitioners of indigenous systems. With reference to this, I would point out that we are here affecting the indigenous practitioners in two ways. There is a provision for imposing professional tax on hakims and making them pay sums of money. Again in clause 330, the duty is imposed upon them, the violation of which entails penalty. We have done two things, we recognize them for the purpose of the professional tax and we recognize them for the purpose of saving that they are medical practitioners to help the Corporation in certain ways and if they do not, we will punish them. We say that they will be fined Rs 50. In one way it has a very good effect, that we make our attitude clear about indigenous systems of medicine. That is the only system on which millions of our people depend. There is a Tamil proverb which gives it very beautifully: 'ஆயிரமுடையாற்கு அகற்றி யிரவல னாயிரத்தொரு நாளுமுண்ணானே.'

"The man is brought in for all disadvantages. That is the case with regard to the hakims and vaidyans. Other medical officers come in for good emoluments and for the issue of certificates, but hakims and vaidyans come in for the profession tax and are responsible for notifying the existence of diseases. There is a penalty. We are clearly showing our attitude to the indigenous practitioners."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"I had absolutely no intention of reviving under this amendment our old controversy about the Ayurvedic and Unani systems of medicine. I may say during the last influenza epidemic at Ellore, on account of the shortage of qualified medical practitioners, we had to fall back upon ayurvedic medical men. I tried my best to find out who the existing hakims and vaidyans were and I sent out all my men to find them out and I made a regular gathering of them to see what they are like and what their knowledge of this extremely infectious disease was. I do not know whether the Hon'ble Mr. Molony would call influenza an infectious or an epidemic disease. I had very great difficulty in making out a list of them. We wanted to see whether we can give them any general directions in fighting this epidemic in the place. We found it extremely difficult. Every one gathered gave us all sorts of explanations about the disease which were unacceptable with the result that they would not recognize influenza as an epidemic disease or as an extremely contagious disease. Their method of treatment was examined; their explanations were unacceptable. To lay the duty of reporting infectious diseases on men whom I had met there appeared to me to be somewhat a difficult task. In view of my experience, I found it rather difficult to consent to this thing; I mean no disrespect to any gentleman practising this system. There are qualified hakims and qualified vaidyans who are trusted by the people but there are many others who may come under the statutory definition of hakims and vaidyans. Therefore, to penalize them and prosecute them for not reporting the disease appears to me to be rather hard. I recognize the existence of such a provision in the old Act, but in view of my own experience, I think it is wrong to retain it now."

His Excellency the PRESIDENT:—"There is a great deal to be said in favour of what the Honourable Member has said. But there is such a provision in the existing Act and it has not operated as a hardship."

The amendment was put and lost.

Clause 330 was allowed to stand part of the Bill.

Clauses 331 and 332.

Clauses 331 and 332 were allowed to stand part of the Bill.

Clause 333

The Hon'ble Mr. K. RAMA AYYANGAR:—"I move amendment No. 102:—

102. In sub-clause (c) of clause 333 (1) *insert* as (proviso 1) after the words 'removed to the said hospital or place' the following:—

'provided that he shall not so remove if the person suffering or any one in charge of him agrees to segregate the person in the manner required by or subject to the conditions imposed by the Commissioner or any by-law of the municipality'

"In section 333 there are three clauses. (1) 'If in the case of any person in a hospital, it appears to the officer in charge of it that such person is suffering from a dangerous disease, or if in the case of any other person, it appears to the health officer or assistant health officer that such person is suffering from a dangerous disease, etc.' The word used is 'dangerous'. I could not very well follow it. The dangerous disease may not be infectious disease. The section continues: 'and is without proper lodging or accommodation, etc' It was 'or' in the previous case and not 'and'. In each of these cases, it is suggested that action should be taken. The third clause says: 'is without medical supervision directed to prevent the spread of the disease.'

It may be that supervision by a non-registered medical practitioner may be brought under clause (c). It may be declared that any medical practitioner other than a registered medical practitioner will not be able to have the medical supervision directed to prevent the spread of the disease. In such a case what is suggested is: 'if such officer in charge, health officer or assistant health officer as the case may be, considers that such person should be removed to a hospital or other place at which patients suffering from such disease are received for medical treatment,'—this is important—'he may remove such person or cause him to be removed to the said hospital or place.' That is, if any person in Madras suffers, in the opinion of the health officer or the assistant health officer or the officer in charge, from any one of those conditions he is unprotected by any one of these conditions, he can order the removal of that person to one of those places and that is again limited to the hospital or to the place where people are taken for medical treatment for such disease. In the case of plague camps, there may be such a question arising though it has been since held that it is unnecessary so to remove. In other cases it may be that such a removal may be necessary. Whatever may be the status of the individual, power is given to remove that person either to the hospital or to the place where medical treatment is given. I believe the municipality provides camps. The question is whether power should be given to the Corporation to remove everybody bodily to that camp. It has often been said that the removal to a plague shed has been more the cause of the death of the man than anything else. In fact, I know in the case of most influential persons, people that can command anybody and will be able to use influence, this may not work hardship. Either the disease would not be known or the disease might not be capable of being found out by these officers but in the case of the poor people or people of the middle classes, it may be that one wants to remove him to a place which is defined there. The question is if any condition is imposed upon that person, whether he would take care that the patient is properly kept segregated. Will there be any necessity to remove him? I do not think that any provision to remove him to a particular place should be made universal. All that the law should make provision for is to see that the interests of the public are served and unnecessary irritation should be avoided. We have known that much of what was done at the beginning of plague regulations was found later on to be unnecessary. People who had the power, exercised it in excess of what was required and it created much commotion. I thought it was necessary to restrict this matter where a sufficient safeguard will be undertaken by the persons in charge of such patients to see that, they are properly segregated. You should not have a provision in such a vague form which will apply to all people, but will be applied in different ways to different people."

The Hon'ble Mr J. C. MOLONY:—"I oppose this amendment. The Honourable Member seems to have entirely forgotten two things in dealing with these sections. The first is that these restrictions are imposed both in the interests of the person who is removed and in the interests of his neighbours. He seems to imagine that for some curious reason the municipality, that is to say, the health department will deport people to camps and hospitals and other places simply for the pleasure of doing so. I will ask him to consider what that means. Some body said that if you deport poor people, it means that there are a lot of discontented poor people in the hospital and it means expenditure of municipal money. If we can by any possible means leave people in their houses we leave them. If there is any reasonable means of segregating a man in his own house without danger to his neighbours, we are only too glad. It saves a lot of worry, it saves a sense of responsibility, it saves the necessity of taking care of him in the hospital and it saves the cost of feeding. In a great many cases, however, such segregation is absolutely impossible. The amendment which the Honourable Member proposes as a kind of safeguard is nothing. A person will agree to do anything, but the question is, can he do it or will he do it? A person may say he will segregate his patient, but you will find after a day or two he has not done so. We should be taking away a power from the municipality which they have no means of misusing and which is only for the protection of the general public."

The Hon'ble Mr A. S KRISHNA RAO:—"Your Excellency, I regret that I have not been able to follow the opposition to the amendment. All the reasons that have been urged tend to support the motion made rather than tend to defeat the motion. It is pointed out that the municipality is not going to be very unreasonable, and that if is only in cases where it is dangerous to segregate a person in his own house, this procedure will be adopted. May I remind the Hon'ble Mr. Molony that this provision evidently suggests that we shall not so remove him if he agrees to act in the manner required, or subject himself to the conditions imposed by the Commissioner or by any by-law of the municipality. It gives complete discretion to the Commissioner to prescribe conditions and suggest in what manner he should be segregated. I think the Hon'ble Mr. Rajagopala Achariyar will correct me if I am wrong. The plague regulations recently introduced have effected a change even in regard to most dangerous diseases. I believe it has been provided that whenever possible, segregation should be in one's own house. They have relaxed the rigidity of the rules. While such is the case, I fail to understand why this proviso should not be inserted in this clause which does not ipso facto give the right to the person to be segregated, but simply says that he should do so in the manner required and subject to the conditions prescribed by the Commissioner. When there are these safeguards, I cannot see what reasonable objection there can be to the amendment being accepted."

The amendment was put and lost.

Clause 353 was allowed to stand part of the Bill.

Clauses 334 to 337.

Clauses 334 to 337 were allowed to stand part of the Bill.

Clause 338.

The Hon'ble Mr. K. RAMA AYYANGAR:—"I do not propose to move amendment No. 103."

With the permission of His Excellency the President, the following amendment was withdrawn:—

"103. *Insert* the words 'known to him as such' between the words 'dangerous disease' and the words 'shall enter.'"

Clause 338 was allowed to stand part of the Bill.

Clauses 339 to 357

Clauses 339 to 357 were allowed to stand part of the Bill.

Clause 358.

The Hon'ble Mr. A. S KRISHNA RAO:—"In any case, we have to meet to-morrow. So I shall begin to-morrow."

His Excellency the PRESIDENT:—"We must allocate our time as well as we can. Many inquiries have been addressed to me by members from the Mofussil if I can give them any indication as to when this Bill is likely to be concluded. I do not know what the Honourable Gentleman who takes interest would suggest."

The Hon'ble Mr. A. S. KRISHNA RAO:—"We will finish at about 1 p.m. to-morrow."

His Excellency the PRESIDENT:—"If that is so, we will warn the contractor that lunch would not be required. If that is to the convenience of the Council, we will resume discussion at 11 o'clock to-morrow."

The Council then adjourned till 11 a.m. on Friday the 14th day of February 1919.

H. G. STOKES,
Acting Secretary to Govt., L. & M. (Legislative) Dept.

Proceedings of an Adjourned Meeting of the Council of the Governor of Fort St. George assembled for the purpose of making Laws and Regulations under the provisions of the Act of Parliament, 5 & 6 Geo. V, Ch. 61.

The Council re-assembled at the Council Chamber, Fort St. George, at 11 a.m. on Friday, the 14th day of February 1919.

PRESENT.

His Excellency the Right Hon'ble JOHN, *Baron* PENTLAND of Lyth, P.C., G.C.S.I., G.C.I.E., Governor of Madras—*Presiding.*

The Hon'ble Sir ALEXANDER CARDEW, K.C.S.I.

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR Avergal, C.I.E.

The Hon'ble Mr. L. DAVIDSON, C.S.I.

The Hon'ble MUHAMMAD AZIZ-UD-DIN HUSAIN SAHIB Bahadur, Khan Bahadur, C.I.E., I.S.O., O.B.E.

The Hon'ble Mr. L. P. BUCKLEY, C.S.I.

The Hon'ble Mr. A. Y. G. CAMPBELL, C.I.E.

The Hon'ble Mr. W. J. J. HOWLEY

The Hon'ble Mr. W. HUTTON.

The Hon'ble Mr. R. LITTLEHAILES.

The Hon'ble Mr. N. E. MARJORIBANKS.

The Hon'ble Mr. J. C. MOLONY.

The Hon'ble Diwan Bahadur R. RAMACHANDRA RAO Avergal.

The Hon'ble Mr. S. SRINIVASA AYYANGAR (*Advocate-General*).

The Hon'ble Mr. H. G. STOKES, C.I.E.

The Hon'ble Mr. C. G. TODHUNTER.

The Hon'ble Mr. M. YOUNG

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR Avergal.

The Hon'ble the Rev. G. PITTENDRIGH.

The Hon'ble Mr. A. SURYANARAYANA RAO PANTULU.

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO PANTULU Garu.

The Hon'ble Mr. A. S. KRISHNA RAO PANTULU.

The Hon'ble Mr. P. SIVA RAO.

The Hon'ble Diwan Bahadur A. SUBBARAYALU REDDIYAR Avergal.

The Hon'ble Mr. B. V. NARASIMHA AYYAR.

The Hon'ble Mr. K. RAMA AYYANGAR.

The Hon'ble Sri Raja Rao VENKATA KUMARA MAHIPATI SURYA RAO Bahadur, Raja of Pithapuram.

The Hon'ble Mr. K. CHIDAMBARANATHA MUDALIYAR.

The Hon'ble Mr. K. KUMARAN RAMAN KAVALAPPARA MUPPIL NAYR.

The Hon'ble YAQUB HASAN SAHIB Bahadur.

The Hon'ble Sir GORDON FRASER, *Kt.*

The Hon'ble Mr. J. H. THORNER

The Hon'ble Sir FAZULBHOY BAMJEE, *Kt.*

The Hon'ble the Most Rev. JOHN AIKEN, D.D.

The Hon'ble Sir FRANCIS SPRING, K.C.I.E.

The Hon'ble Diwan Bahadur K. R. SUBRAMANIYANAMUDU NAYUDU Garu.

The Hon'ble Raja, Raja Sri Rayu VENKATA KUMARA KRISHNA RANGA RAO Bahadur, of Bobbili.

The Hon'ble Dr. T. M. NAYAR.

(Mr. Krishna Rao; the Advocate-General; Sir Gordon Fraser.) [14TH FEBRUARY 1919.

The Council re-assembled at 11 a.m., when the further consideration of the Madras City Municipal Bill, 1918, was resumed.

Clause 358.

The Hon'ble Mr. A. S. KRISHNA RAO:—"I have an amendment, Your Excellency, for the omission of this clause; but there is another amendment to the same clause in the name of the Hon'ble the Advocate-General in a modified form. I think, I would rather allow that amendment to be moved first."

The Hon'ble the ADVOCATE-GENERAL:—"Your Excellency, I beg to move that the following words be omitted in clause 358: 'Or acts as councillor when disqualified under section 53.' The reason for this amendment may be briefly stated. Clause 54 of the Bill provides: '(1) whenever it is alleged that any person who has been elected or appointed as councillor is disqualified under section 52 or section 53 and such person does not admit the allegation or whenever any councillor is himself in doubt whether or not he has become disqualified for office, such councillor or any other councillor may, and the Commissioner, at the request of the Council, shall, apply to the Chief Judge of the Small Cause Court.' (2) The said Chief Judge after making such inquiry as he deems necessary, shall determine 'whether or not such person is disqualified under section 52 or section 53 and his decision shall be final.' Then follows this important sub-clause '(3) pending such decision such person shall be deemed to be qualified.' This was a novel provision which was in the Bill as introduced and the Select Committee decided to retain it. It means that the ordinary jurisdiction will be ousted and the only way in which the question of disqualification can be decided would be by an application by the councillor concerned or any other councillor or the Commissioner to the Chief Judge of the Small Cause Court; and pending such reference to and decision by the Small Cause Court, the person said to be disqualified shall be deemed to be qualified. It would be inconsistent with this section, if it is proposed to make a councillor act as a councillor, though disqualified under section 53 till the decision of the Small Cause Court is arrived at. It will not be advisable to allow two sets of decisions to remain. Even if this clause is retained it is of no use, because he must be deemed to be qualified till the decision of the Small Cause Court is ascertained. There is no case of a person disqualified acting as a councillor, except in case, where a councillor persists in his acting as such after the decision of the Small Cause Court is pronounced. It can only refer to a small number of cases where after a decision of the Small Cause Court Judge a man persists in taking part as a councillor. It seems unnecessary to provide for it. There is sufficient protection against a disqualified councillor acting as a councillor. It seems, therefore, to be wholly undesirable and unnecessary that he should be punished with further fine. The other part of the section may remain as it is and I beg to move that the words which I read out may be omitted."

The Hon'ble Mr H. G. Stokes seconded the amendment.

The Hon'ble Sir GORDON FRASER:—"What penalty is there for a councillor who sits on the Corporation, after he acquires an interest in any contract or work done with the Corporation?"

The Hon'ble the ADVOCATE-GENERAL:—"There is no penalty."

The Hon'ble Sir GORDON FRASER:—"In that case, your Excellency, I strongly oppose the amendment for the omission of the words 'or acts as councillor when disqualified under section 53.' I think it is most illogical that this portion of clause 358 as referring to clause 53 should be withdrawn. We had a great argument on section 53 and the principle that is there strongly advocated found favour with this Council, and I think every one in the Council acknowledges the correctness of the principle. Under clause 53, there is no doubt that every self-respecting merchant, European and Indian, will immediately withdraw from the Corporation, immediately he becomes interested in any contract or work done with the Corporation; and it is equally certain that the particular class of contractors aimed at by this Bill will not withdraw. If he is gaining any advantage from any influence that he can use on the Corporation, he is going to stay on the Corporation as long as he possibly can, and there are many ways in which he can get round this clause. I am very sorry now that I did not move my amendment, as I think that a declaration of interest would have acted as a particular safeguard. Now these unscrupulous contractors can very easily arrange for their contracts to be put through in the names of their subordinates. So it really comes to this, that a person, a merchant trader or industrialist with any self-respect resigns, while the other class of contractor at whom section 53 particularly aims does not resign. As soon as it is found out that he has an interest in a contract, under clause 53 all that can be done is to ask him to resign. There is no penalty attached to it. I say that the penalty should be a very severe one indeed. I think that it would have been advisable if my amendment had been discussed and accepted, for a severe penalty would have been attached to it. Presuming that clause 53 stands good and the amendment is rejected, if a councillor is elected holding an undisclosed contract, he does not come within the penalty clause of 358. Clause 53 says 'acquires any interest in any contract made with or work being done, etc.' That is acquiring an interest after a person becomes a councillor. But if he is elected while holding a contract this clause does not seem to apply. My argument is that clause 358 removes the only safeguard which the Corporation has against the particular contractor aimed at by clauses 53 and 54. Therefore I oppose the amendment."

* "186. Omit the clause."

14TH FEBRUARY 1919.] *(Mr. Thonger; Dr. Nayar; Mr. Suryanarayana Rao; the Advocate-General; Mr. Yaqub Hasan.)*

The Hon'ble Mr. J. H. THONGER:—"Your Excellency, when I made my motion a few days ago it was said that we should establish a principle and this was one of the safeguards named. The general opinion of this Council was that the principle in question must be stated and the Hon'ble the Advocate-General gave it as his opinion that a business man was always so keen that he could not resist temptation of doing business with the Corporation, and the safeguards under the Act were not sufficient to keep him under control. I do not, therefore, understand the principle of the Government now endeavouring to reduce these safeguards. The Council having, to all intents and purposes, debarred the leading business men in Madras from taking office as councillors now seeks to reduce the safeguards against those who may come in. That is not a sound position. The attitude of business men in this connexion has not been properly understood. We welcome any safeguard that is made; we would like to make it as strong and as stringent as we can. We are interested in the integrity of the Corporation, and welcome any safeguard that may be introduced and not want any modification of existing safeguards. A man may act as a Councillor though he himself may know that he is in reality disqualified, but if he deliberately disregards that fact, he ought to be punished with a fine, especially when the Small Cause Court has decided that he has abused his privilege. If the intention of the Government is to withdraw this amendment I would suggest the addition of clause 52 as a penal clause, so that if a man puts himself forward for election and does not disclose his contract he incurs a penalty. Business men welcome all safeguards. But if you withdraw this clause you are doing so not for the benefit of respectable business men, but for unscrupulous men."

The Hon'ble Dr. T. M. NAYAR:—"I entirely agree with the remarks of the Hon'ble Sir Gordon Fraser and the Hon'ble Mr. Thonger. We decided the other day not to permit any one who had an interest in a Corporation contract to become a councillor. But by withdrawing this clause here, you permit a man to become a councillor and as long as he abstains from voting on the contract in which he is interested he does not come in under any of the penal clauses and thus he escapes altogether. That, of course, would be all right if our restriction was intended for an honourable class of contractors, for, the other provision in the Act, that they have no business to come into Corporation, is sufficient, but you have to deal with a set of unscrupulous contractors acting as councillors and they will be exactly the class of people who would take advantage of your amendment now. They would abstain from voting and they would probably absent themselves on the day their question is taken up and they would come up the next moment to the Corporation and begin their wirepulling at the Corporation office. Therefore, it is fatal to the clause which we added prohibiting any one who has any interest in a contract from becoming a councillor to carry this amendment; it would be wrong to carry this amendment. I go further and agree with the Hon'ble Mr. Thonger that some penalty ought to be provided against a councillor remaining as a councillor without disclosing the fact that he has an interest in any contract with the Corporation. The practice to which allusion has been made of putting forward a dummy as a contractor is an exceedingly common one in the Madras Corporation. As a general rule when we see the name of a new contractor we very often ask—who is it that is behind him. I have done my best on several occasions to trace the substantial man behind the dummy. Sometimes we are able to discover him and sometimes not. It may happen that behind him there may be councillors but these are undetected crimes with which we cannot do anything; but that is no reason why in the Bill a penalty could not be provided against a man when he is detected. If a man is detected he ought to be punished, and what is more it should be definitely laid down here that it is a crime and it should be punished. I therefore agree with the Hon'ble Mr. Thonger that a penal provision should be added. I hope that the Government will appreciate the necessity for it, and add it of their own accord."

The Hon'ble Mr. A. SURYANARAYANA RAO:—"Your Excellency, I wish to have this provision retained. I am not for deleting any portion of this clause 358. The Hon'ble the Advocate-General wishes to delete a portion of it. But I am not for deleting any portion of it. It is a matter of common occurrence, common experience and common knowledge that generally these councillors appear behind somebody's name which is put forward. I am aware of instances where chairmen of municipalities are participators in contracts and some ignoratio is put forward as the person holding the contract, whereas the contract is really for the benefit of the chairman himself. I, therefore, strongly oppose the deletion of any portion of this clause."

The Hon'ble the ADVOCATE-GENERAL:—"I beg to withdraw the amendment, having regard to the opinion expressed by the Honourable members. They ought to know the necessity for this provision."

The Hon'ble YAQUB HASAN SAHIB Bahadur:—"I am for the amendment which has been discussed and I feel that it should not be allowed to be withdrawn. In the Select Committee I took up the very position which the Hon'ble the Advocate-General has now taken up. I said that these words should be omitted from this clause; but he did not see it in the light I presented and these words were inserted. Afterwards a clearer vision seems to have come to the Advocate-General, and he has now thought it proper to bring forward an amendment to omit these words. He ought to have stuck to his amendment in spite of the little opposition that has been raised. I think the position that he has taken up is a very proper one. It is not proposed that the whole clause should be omitted as understood by the other speakers, but it is only these words that he proposed to omit—'or acts as councillor when disqualified under section 53.' A reference to section 53 will show that a councillor becomes disqualified under certain circumstances. Section 53 says —

'53. (1) Subject to the provisions of section 54 a councillor shall cease to be a councillor if he—

(*a*) is sentenced by a Court as described in section 52, sub-section (1), clause (*e*);

(*b*) becomes of unsound mind, a deaf-mute, or a leper;

(*c*) applies to be adjudicated or is adjudicated a bankrupt or insolvent;

(*d*) subject to the proviso to section 52, sub-section (1), acquires any interest in any contract made with or work being done or to be done for the corporation except as a shareholder (other than a director) in an incorporated company;

(*e*) is employed as paid legal practitioner on behalf of the corporation;

(*f*) accepts employment as legal practitioner against the corporation;

(*g*) is appointed to any office or post referred to in section 52, sub-section, (1), clause (*b*), sub-clause (iv);

(*h*) is declared to be disqualified by a judicial order passed under section 71, and still in force;

(*i*) ceases to reside in the city; or

(*j*) fails for three consecutive months to attend the meetings of the Council.'

"Under the circumstances mentioned above, a person ceases to be a commissioner. This fact will come to the notice of the president and the president will declare his seat vacant. But if it is not brought to his notice and the councillor acts as councillor and takes advantage of the ignorance of the President in this matter, then alone this clause comes into operation. But it is extremely unlikely that a person who has ceased to be a councillor according to section 53, will come in and act as a councillor except under a misapprehension. Perhaps he may think that he is not disqualified. If a person absents himself for three consecutive months, he ceases to be a commissioner under sub-clause (I) (*j*) of clause 53. But, if the person comes there to attend a meeting in the fourth month, you will prosecute him for doing a highly illegal thing by saying that 'you have ceased to be a commissioner and yet you come to the fourth meeting to attend it with a sinister motive'. It will be absurd to prosecute him simply on that account. Again, if he is declared by a judicial order to be disqualified to be a commissioner, and then if he goes and attends the meeting—nobody who has any self-respect will go and attend the meeting, but if he goes there—there is the president to bring this clause 53 into operation and prevent him from acting as a councillor. I think it is absurd to keep this clause as it is, as it does not help in any way. So much has been said about contractors and councillors that there will be councillors behind the contractors who will go into the corporation to try and help the persons in whom they are interested. To prevent them from doing so, the clause without these words will be quite enough. We cannot imagine that a councillor, who is behind a contractor, when he ceases to be a councillor, will go to a meeting and will be able to exert his influence at that particular meeting and use it for the benefit of the contractor. I cannot imagine what necessity there is for the retention of these words. I do not see why the Honourable the Advocate-General is anxious to withdraw his motion. I am for those words being removed from this clause."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I think we must carefully consider the words proposed to be omitted—'Or acts as councillor when disqualified under section 53'. This relates to disqualification arising not only from interest in contracts but from various other causes. Merely acting as a councillor, I do not suppose that any Honourable Member wants to make a crime, I do not think that we are anxious to make honest mistakes crimes. While we must provide that wilful acting is a crime, we must take care that honest mistakes are not made a crime. I think the object that all of us have in view will be attained if Your Excellency will kindly attend for a second and consider another amendment whereby we will alter the language thus:—'Or wilfully or knowingly acts as a councillor when disqualified under section 53'. (At this stage His Excellency the Governor was holding a consultation with the Honourable the Advocate-General.) Section 53 provides for a person becoming of unsound mind and he will not be likely to know that he has become of unsound mind. (At this stage there was a pause in the remarks of the Honourable Member.)"

His Excellency the PRESIDENT:—"Will the Honourable Gentleman continue his remarks?"

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I want to address my remarks to the chair."

His Excellency the PRESIDENT:—"PRAY continue.—I am listening to the Honourable Member."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I am now proposing an amendment. I want the attention of the chair."

His Excellency the PRESIDENT:—"By all means."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I propose, Your Excellency, that it will not do to omit these words altogether. I wish to suggest that it must be wilful action on the part of a councillor that must be made a crime. I, therefore, introduce the word 'wilfully' before the word 'acts'. If a person wilfully acts as a councillor when disqualified under section 53 he will be punished; it is the wilful acting in contravention of the provisions of the Act that should be made a crime. I think it is necessary to have this amendment as it will meet all the requirements of the case."

14TH FEBRUARY 1919.] *(Mr. M. Ramachandra Rao, Mr. Ranga Acharyar; Sir Gordon Fraser; Mr. Rajagopala Acharyar; the Advocate-General.)*

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO :—"I think there is a good deal to be said in favour of the retention of this clause. Every case of disqualification will be disputed by the councillor concerned or any other councillor. I take it that there are a number of cases of disqualification to which the section will apply. Let us take the worst case of a member of the Madras Corporation becoming of an unsound mind—I hope that there are none there at present and there will be none there hereafter. But assuming that one of the sitting councillors becomes of an unsound mind, that unsoundness of the mind has to be established, because it may be contested by the person himself or a reference has to be made to the Small Cause Court and the question of unsoundness of mind will have to be established. It is only then that the disqualification will be established; till then it seems to be impossible to decide that question. Simply because some members of the Madras Corporation think that one of their colleagues is of unsound mind, how is it possible to say that the man is disqualified. Then take the case of a person who ceases to reside in the city. That is a disqualification and that has to be established. That is a question of fact. It may be that some members of the Corporation think that by continual residence outside the city, the disqualification has been established and that becomes a question of fact which has to be decided by a judicial decision. Under the scheme of this Act any person who is aggrieved and who says that the disqualification has not been established has got a right to obtain the decision from the Small Cause Court. My Lord, again, there is a familiar case of a person failing to attend three meetings. He comes to the fourth meeting without knowing that a disqualification is attached to him. Therefore, it seems to me that the provision that a person should not be punished until the disqualification is established should be retained and that the disqualification should be established by a judicial decision as provided in the Act is a very sound one. There are many cases in which unintentional transgressions of similar provisions have resulted in penalties, and there are always provisions for the establishment of the question of disqualification if there is a penalty attached to it. Therefore, My Lord, it seems to be wrong to give up this amendment, to leave the words as they are and to say that a person can be punished for the disqualification before the disqualification is established. I do not object to the section being suitably amended if a councillor votes in contravention of section 54 or acts as a councillor when the disqualification is established on a reference to the court. Then there should be no difficulty in providing a penalty. It is purely a question of fact as to whether a disqualification is established; I think therefore it is better to leave out the words as suggested in the amendment and to say that this penalty can only be incurred where the disqualification has been established as provided under this section."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR :—"Suppose he is under the honest belief that he is not disqualified until a reference is made to the court and the court declares that he is disqualified, do you make it a crime?"

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO :—"Until he is disqualified by the court it seems to be wrong to subject him to the penalty. That is the point. My Honourable Friends are more or less looking at sub-clauses (c) and (d) relating to contracts."

The Hon'ble Sir GORDON FRASER :—"May I explain that they are the only clauses we are referring to. We would suggest that section 358 should refer to clauses 52 (1) (b) (iii) and 53 (1) (d) which relate to interest in a subsisting contract, etc. If this were done it would exclude all points referred to by the Hon'ble Mr. Ramachandra Rao and would only refer to the two clauses relating to subsisting contracts."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR :—"What about the legal practitioner?"

The Hon'ble Sir GORDON FRASER :—"That is known to everybody; but that point does not arise here. The trouble only arises in connexion with this particular clause relating to people interested in contracts. If the sub-clauses I have already referred to in clauses 52 and 53 are provided for in clause 358 that will answer my purpose."

The Hon'ble the ADVOCATE-GENERAL :—"Your Excellency, I am sorry that there is some misconception. I do not mean that clause 358 is an unwholesome provision; and it ought to be maintained in all its rigour. All that I suggest is whether so long as sub-clause (3) of clause 54 remains—'pending such decision such person shall be deemed to be qualified' the scope of clause 358 is not restricted to cases where that decision has been arrived at and therefore it is not of sufficient value to retain it. It will only apply to cases where after the decision is arrived at a person acts as a councillor. I think that it should apply to cases even before a decision of the Small Cause Court is arrived at. It is more a criticism upon sub-clause (3) of clause 54 than a plea for the omission of these words in clause 358. But as the Select Committee recommended it, I suggested this amendment. But as the feeling of the Honourable Members is that it is necessary to retain these words I may point out to Your Excellency in Council that this is a wholesome rule which is contained also in section 46 of the Local Government Act of 1877. It says that if any person acts as a councillor when disqualified or votes when prohibited by this section, he shall be liable to a fine not exceeding £50. I do not agree with the Hon'ble Mr. Ramachandra Rao nor with the Hon'ble Mr. Ranga Acharyar in thinking that there will be any difficulty in working this section. If the disqualification is real there ought to be a penalty provided for it. I thought that as the clauses stand there was not sufficient scope for clause 358, but as the general feeling is for the retention of these words I adhere to the withdrawal of the amendment."

(Mr. Yaqub Hasan; the President; Mr. M. Ramachandra Rao, Mr. Narasimha Ayyar; Mr. Ranga Acheriyar; the Advocate-General; Sir Gordon Fraser, Mr. Thonger.)

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The Hon'ble YAQUB HASAN SAHIB Bahadur:—"Your Excellency under the rules if an Honourable Member who moves an amendment withdraws his amendment it is open to another member to take up the amendment and move it."

His Excellency the PRESIDENT:—"The Honourable Gentleman will see that we might pass an amendment round the whole council in that way. To effect the Honourable Gentleman's wishes he can vote for the non-withdrawal of the amendment while others may vote for the withdrawal of the amendment. If the Honourable Gentleman carries the Council with him, his object will be achieved."

The Hon'ble YAQUB HASAN SAHIB Bahadur:—"The matter should not end with the reply of the Honourable the Advocate-General. It should be open to other members to speak."

His Excellency the PRESIDENT:—"That is not the issue raised by the Honourable Member. If the Honourable Member wishes to address the Council I may inform him that he has already done so. But if he wishes to address again he is at liberty to do so. The issue raised by the Honourable Gentleman is whether or not he should be permitted to move the amendment."

The Hon'ble YAQUB HASAN SAHIB Bahadur:—"Again I appeal to the Council to retain these words and to accept the amendment as proposed by the Hon'ble Mr. Ramachandra Rao."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"I agree with the Advocate-General in thinking that sub-clause (3) of clause 54 affords sufficient protection and in the face of that sub-clause there should be no difficulty. That sub-clause says 'pending such decision such person shall be deemed to be qualified.' If a person is aggrieved and has any doubt about the disqualification he has got the right of reference to the Small Cause Court. Till that decision is given he shall be deemed to be qualified and the penalty for disqualification will arise only after the Court's decision is arrived at. That is a view which is certainly open to be taken under clause 54, and I agree with the Hon'ble Advocate-General on that point. I do not think that there is any difficulty at all."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"I wish to have some information. The Hon'ble the Advocate-General has not referred to the suggestion of the Hon'ble Mr. Ranga Acheriyar for introducing the word 'wilfully' before the word 'acts.' As pointed out by the Hon'ble Mr. Ramachandra Rao and the Hon'ble the Advocate-General in cases submitted for decision there is no difficulty at all; but there may be cases in which there is no reference as to whether a person has an interest in a subsisting contract, or whether a person has ceased to be a partner in a firm which accepts a contract with the municipal corporation. Suppose I and others are partners of a firm which has a contract. In that case the addition of the word 'wilfully' might perhaps be convenient."

The Hon'ble Mr. T. RANGA ACHARIYAR:—"I beg to propose the insertion of the word 'wilfully' before the word 'acts.'"

The Hon'ble the ADVOCATE-GENERAL:—"The addition of the word 'wilfully' is unnecessary, because it would make the section unworkable. A man cannot be said to be disqualified, when he is deemed to be qualified. If a person acts as a councillor after the Small Cause Court declares him to be disqualified what more wilfulness can there be?"

The Hon'ble Sir GORDON FRASER:—"Before the debate is closed may I ask the Hon'ble the Advocate-General if he will consider the desirability of adding clause 52 before clause 53 in clause 258. I do not ask him to decide this point now, but I ask him to give it his consideration. I think that clause ought to be made applicable to a man who is appointed a councillor while holding a contract."

His Excellency the PRESIDENT:—"If I may say so, logically the Honourable Gentleman is perfectly right; but I think the provision is superfluous. However, that is my own feeling. I hope the Hon'ble the Advocate-General will be able to answer that point. Logically it may be necessary to hold it water-tight; but I do not think it is necessary."

The Hon'ble the ADVOCATE-GENERAL:—"I think it is unnecessary to have the wording suggested. It may be necessary for logical symmetry but in practice it is not necessary. If it is a case of election there may be disputes and they will be brought to the notice of Small Cause Court and a decision will be pronounced thereon. Whereas in the other class of cases where a man, after he becomes a councillor, becomes subsequently disqualified there is far greater danger of the matter being overlooked."

The Hon'ble Mr. J. H. THONGER:—"I disagree with the Hon'ble the Advocate-General and I again wish to ask the Council to put every possible restriction upon businessmen interested in contracts from becoming members of the corporation and to put every possible penalty upon men who seek election without disclosing their interest in contracts. The integrity of businessmen has been attacked by the Hon'ble the Advocate-General to some extent and we do not wish any safeguard to be withdrawn. The stronger we make it the better we shall be pleased as businessmen."

His Excellency the PRESIDENT:—"If I may say a word we all understand and the Council has understood the position taken up by the representatives of business in this matter. They have thoroughly put their position before the Council and we need not therefore

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labour the point. We need not take up the position that there is any particular weakness in Madras that should render necessary the safeguards which are thought necessary elsewhere. If you consider the position for a moment you will find that the legislation we have undertaken is on lines which are quite usual and which have been found practically wise elsewhere. We have merely followed those lines in our Bill. I should myself deprecate going any further than is necessary and unnecessarily labouring the point. Here we have a perfectly usual procedure laid down and a usual machinery which has been found practically sufficient elsewhere. I should suggest that there is no reason why we should go any further here in Madras. Our legislation follows the ordinary lines. We have made it perfectly clear that there is nothing special or particular about our Presidency. I should be inclined to advise the Council to make the matter rest where it is."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"May I give one legal reason why Honourable Members behind me should let the matter rest where it is. Clause 52 deals with candidates; and clause 53 deals with those who become councillors and the section that we are now dealing with is in regard to councillors and not in regard to candidates. Under clause 52 except under sub-clause (5) the person dealt with is the candidate and not the councillor. It is, therefore, rather incongruous to deal with that clause in discussing clause 358 and therefore the Hon'ble the Advocate-General is right."

His Excellency the PRESIDENT:—"The amendment of the Hon'ble the Advocate-General is that the words 'or acts as Councillor when disqualified under section 53' be omitted."

The Hon'ble the ADVOCATE-GENERAL:—"I beg to withdraw the amendment."

His Excellency the PRESIDENT:—"We have to record in our proceedings what takes place. I shall therefore first put to the Council whether or not the Council are in favour of the withdrawal of the Hon'ble the Advocate-General's amendment. Will the Council give leave to withdraw the amendment?"

The motion was put and agreed to and the Hon'ble the Advocate-General then withdrew the amendment with the permission of His Excellency the President.

Clause 358 was allowed to stand part of the Bill.

Clause 359.

Clause 359 was allowed to stand part of the Bill.

Clause 360.

The Hon'ble Mr. K. RAMA AYYANGAR:—"I beg to move that this clause be omitted. I hold that the non-taking out of a licence referred to in this clause should not be made the subject of a criminal conviction."

The Hon'ble Mr. B. V. Narasimha Ayyar seconded the amendment.

The amendment was put and lost.

Clause 360 was allowed to stand part of the Bill.

Clauses 361 to 365.

Clauses 361 to 365 were allowed to stand part of the Bill.

Clause 366.

The Hon'ble Mr. K. RAMA AYYANGAR:—"I do not press my amendment to this section."

With the permission of His Excellency the President the following amendment was withdrawn:—

"106. At the end of clause 366 (2) add 'subject to a revision by the Council on a requisition signed by ten commissioners that any particular decision be considered at its meeting.'"

Clause 366 was allowed to stand part of the Bill.

Clause 367.

With the permission of His Excellency the President the Hon'ble Mr. K. Rama Ayyangar withdrew the amendment to this clause to add the words "or revision" after the words "an appeal" and alter the words "shall appeal."

Clause 367 was allowed to stand part of the Bill.

Clause 368.

Clause 368 was allowed to stand part of the Bill.

Clause 369.

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"The amendment of which notice has been given in connexion with this section by the Hon'ble Mr. Ramanuja Acheriyar is that for the first line of this clause be substituted "all orders made, notices issued and permission granted." The Honourable Gentleman does not wish, I understand, to move this amendment."

Clause 369 was allowed to stand part of the Bill.

Clauses 370 to 393.

Clauses 370 to 393 were allowed to stand part of the Bill.

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Clause 394.

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I beg to move that in sub-clause (2) of clause 394 the words 'fine or' be inserted before the word 'costs'. This amendment deals with the disposal of fines and other sums of money. It raises a very important question for which I ask the consideration of the Council. There are two things which are sought to be surrendered by the amendment made by the Select Committee to the original draft. In the first place, your Excellency, it involves a change of principle in the Bill as introduced into the Council and this Government should have taken the previous permission of the Government of India before accepting that amendment under the rule referred to by your Excellency the day before yesterday. The change of principle here involved is whether the fines levied under municipal and local Acts should not be appropriated to municipal funds. On the advice of the Hon'ble the Advocate-General on a technical point he seems to think that it is *ultra vires* of this Council to make such a provision. I think he is wrong. On a question like this as it involves a departure in principle from the established policy of the Madras Government and the other Governments, the previous sanction of the Government of India should have been taken. The history of this provision will show that the policy of the legislature, as I shall presently point out in dealing with such fines levied under municipal and local Acts has been to treat them as part of municipal funds. I need only refer to some of the local Acts. Section 286 (3) of the District Municipalities Act, IV of 1884 makes over fines, penalties and compensation for municipal offences to the municipality. Sections 415, 447 and 450 of the Madras City Municipal Act of 1884 make over municipal fines to the municipal funds. Section 454 of the City Municipal Act of 1904 does a similar thing. Section 54 (iii) of the Madras Local Boards Act similarly deals with fines levied under the Act. Section 28 of Cattle Trespass Act I of 1871, (Imperial Act) says that all fines may be appropriated as compensation for loss or damage. Section 8 of the Hackney Carriage Act, XIV of 1879 (Imperial) provides for fees levied under the Act to be credited to municipal funds. Sections 250 and 545 of the Criminal Procedure Code enact the same principle whereby fines collected may be utilised for paying compensation to accused for frivolous complaints, etc. Section 19 of the Cantonments Act, XV of 1910 distinctly provides for several sums being placed to the credit of the cantonment fund. Fines levied under section 545 of the Criminal Procedure Code, section 34 of the Police Act, V of 1887 and section 156 of the Army Act—all these Acts provide for fines being appropriated to the cantonment fund. Section 279 of the Indian Companies Act, VII of 1913 provides for fines being made payable towards costs of the complaints. There is also a similar provision to section 18 (1) of the Indian Merchandise Act. Section 52 (2) of the Bengal Local Self-Government Act, III of 1885 provides for the constitution of district funds out of the fines imposed and levied under the Act, as also section 56 of the same Act provides for the union fund. Section 104 (1) of the Calcutta Municipal Act, III of 1899 provides for the constitution of a general fund to which are credited all fines, etc., realized in cases in which prosecutions are instituted under that Act. Section 111 of the Bombay City Municipal Act of 1888 provides for the constitution of fund which includes fines imposed by magistrates for offences under that Act.

"I can also enumerate other Acts where provisions are made whereby fines collected on account of municipal offences are credited to municipal funds. The Bill of 1916 and the Bill of 1918 contained this provision that all fines levied under section 414 should go to municipal funds. You know that the Government of India sent their remarks on the Bill; they did not take exception to the fines being paid over to municipal funds, but the Select Committee has acted on the advice of the Advocate-General on a technical point; but I submit that this Council ought not to surrender its prerogative, apart from the loss to which the corporation funds will be put to. I think that the fines collected—the Hon'ble Mr. Molony will bear me out—amounts to a decent sum of Rs. 6,000 or 7,000 a year. That is no doubt a small matter in itself, but what I attach greater importance to is the fact that this Council is deprived of its prerogative and privilege by virtue of this attempt made by the Advocate-General to say that these Acts are ultra vires—that the Acts in force for such a long time are ultra vires because they contravene section 21 of the Government of India Act. Section 21 of the Government of India Act you will find printed on page 14 of the book which lies before you. The provision therein contained is not a new one; it is as old as 1858. This provision is taken from the wording of the Act of 1858—that is to say it gives power to the Secretary of State in Council to appropriate the revenues of India, the revenues of India being taken to include fines and penalties. That is an executive action. That power of legislature is defined both for the Government of India and the local Governments in the sections dealing with legislatures. Under section 67 (2) you will find that it is assumed that the legislature has power to deal with the public debt or public revenues of India, but only the previous sanction of the Governor-General is needed. The legislature is given power, which does not affect section 21, to deal with public debt and public revenues of India, but the only condition to be satisfied is there must be the previous sanction of the Governor-General. As regards the local legislatures they stand on a better footing, because 79 (3) (*a*) does not include the revenues of India; there it refers to the public debt of India, the reference to the revenues of India being omitted, though we find such a reference in section 67. In Ilbert's book in dealing with the corresponding provision of the Government of India Act of 1858, provision corresponding to section 21 of the Government of India Act, it is stated on page 187 "questions have been raised as to the powers of the Indian Legislature to appropriate by Indian Acts to specific objects provincial or imperial sources of revenue such as ferry fees and other tolls,

process fees, rates on land, Excise taxes and income-taxes, but a strict view of the enactment in the Act of 1858 would be inconsistent with the general course of Indian legislation and would give rise to inconvenience in practice.'. It is by accepting this doubt created by the Hon'ble the Advocate-General, we are now asked to cast to the winds all legislative enactments passed all these long years; and I submit that it would not do to rest them all out without a proper reference to the Government of India, who will arrive at their decision on the advice of their legal advisers on the point. The proper business procedure would be to obtain the opinion of legal advisers from elsewhere and not to act on the opinion of the Hon'ble the Advocate-General, which will have the effect of rendering several Acts of this legislature and various other Acts of the legislature of this country ultra vires. It would be presumptuous on our part to declare all the Acts ultra vires; but we should act in consonance with precedent and practice rather than upon the advice of the Hon'ble Advocate-General. The Government of India having permitted this provision to remain in the original Bill it is not competent to this Council to deal with it, in the manner that we are asked to do. Under the very rule under which we are asked to act, you will find the following provision on page 121 of the Madras Legislative Council manual

"7. (1) Where, after a Bill has been introduced in a local Council whether as an exceptional measure dealt with under rule 5 or otherwise, an amendment is proposed to it which the local Government is prepared to accept but which, owing to its being outside the principle of the Bill as introduced or for any other reason, it considers that it cannot accept without a reference to the Government of India, the requisite steps should be taken to delay the progress of the Bill through Council pending the result of a reference to the Legislative Department of the Government of India

"As regards the amendment introduced by the Select Committee, I submit that it contravenes the principles of the Bill as introduced with the sanction of the Government of India and the principles accepted by the legislature in the other provinces and the Imperial legislature I may point out as regards the scope of the legislatures of the country, the matter was considered in connexion with the City Municipal Act. In the matter of importing timber in 25 Madras the late Sir V. Bashyam Ayyangar, an eminent Judge, considered that it was within the province of the local legislature to deal with the prerogative of the Crown This legislature is given that power to deal with all laws in connexion with Government land. So long as no power is expressly taken away, I submit that it is within our competence to pass any law, it is merely throwing away our privilege and our power by yielding to the suggestion made by the Hon'ble the Advocate-General. I beg therefore to propose this amendment."

The Hon'ble Mr. A. S. KRISHNA RAO :—"I beg to second this amendment. I do not think that there can be any reasonable doubt about the principle underlying this amendment. It suggests that fines levied for prosecutions under the municipal Acts should go to municipal funds, and it is a long and well recognized and well established policy about which there cannot be any the slightest doubt. We have been providing so many penalties; and schedules VII and VIII contain a list of various sections under which prosecutions may be launched and fines may be imposed. It must be the duty of everyone in this Council as also of Your Excellency's Government to see that these fines are made over to the municipal fund. The other objection that may be urged as anticipated by the Honourable Mover is a technical difficulty—a legal riddle, if I may so call it—raised by the Hon'ble the Advocate-General. I do not think that so far as that difficulty is concerned, there will be many obstacles in getting over it. The examples of various legislative enactments which have been passed from time to time interpreting such provisions must convince every one of this Council that upon a true construction of the Act, it does not apply to cases of this description. The mere fact that in the definition of 'public revenue' the word fines has been also included, cannot lead us to the necessary conclusion that it applies necessarily to the other provisions. Even assuming for the sake of argument that there is some force in the argument of the Hon'ble the Advocate-General, I would suggest that in the application of a well established and recognized principle there ought to be no difficulty in applying for the sanction of higher authorities if such sanction is necessary."

The Hon'ble the ADVOCATE-GENERAL :—"The Hon'ble Mr. Ranga Achariyar's amendment is to insert the words 'fine or' before the word 'costs' in clause 394 (2) of the Bill. But it raises really two important questions—firstly the question as to the competency of the Legislative Council and secondly the question of principle whether a local authority should have a direct pecuniary interest in the prosecution. Dealing with the question of the competency of the Legislative Council, I may assure Honourable Members of Council that I am personally loathe to circumscribe to the slightest extent the powers of this Council. I should be most reluctant to cast the slightest doubt whatever upon the powers of the local legislature; and if I felt any doubt as to the matter, I should certainly agree with the Hon'ble Mr. Ranga Achariyar as to the interpretation to be put upon the Government of India Act. It is only where I have confidently come to the conclusion with such light as I possess that the interpretation I put upon it is beyond all reasonable doubt—it is only then it is my duty to advise the Government and the Council that it is beyond the power of the Council. I should not in any doubtful case say that this Council had no power,—that will not be my duty; and Honourable Members will certainly not credit me with any desire to overstep that province, which I have endeavoured to make clear.

"In the next place, it will be equally my duty to point out when occasions arise, however convenient a proposed course may be, if it is clearly beyond the law laid down in the Government of India Act when the Council would not be well advised in overstepping the limits laid down and I should not flinch from the discharge of that duty, however personally reluctant and diffident I may feel in advising this Council on a matter like this.

"Previous legislation on many matters has been referred to. Honourable Members, especially those amongst them who are lawyers, are fully aware that the Government of India Act was only recently consolidated. Till then the Statutes relating to India were scattered, and I presume that attention was not always paid to the Statutes in all cases; we know perfectly well that many a statute has been declared to be *ultra vires* and there is no use therefore merely referring to the fact of legislation as an authority for the point on that whatever has been legislated upon in some Council so far, must be taken to have the same authority as decisions. We know that there was no question raised and settled, when the Government of India Act was to be enlarged; it is for the courts of justice to pronounce an opinion on the matter and no debates in the Legislative Council upon the matter have been referred to by the Hon'ble Mr. Ranga Achariyar nor has he referred to a single decision in the Indian Law Reports of either the High Courts or of the Privy Council, showing that this question was ever raised in these cases and decided adversely to the view I seek to maintain. Honourable Members are fully aware that in many cases, implied decisions on facts and law are given in courts of law and they are not relied upon as authorities when the question is not raised and when there is no definite pronouncement upon the question. I ask that the same principle should be applied whenever the analogy from other Statutes is sought to be drawn. We do not know the circumstances under which the provisions were inserted. I can well imagine the class of cases mentioned by the Hon'ble Mr. Ranga Achariyar, responding to section 21 of the Government of India Act which says 'the expenditure of the revenues of India, both in British India and elsewhere, shall be subject to the control of the Secretary of State in Council, and no grant or appropriation of any part of those revenues, or of any other property coming into the possession of the Secretary of State in Council by virtue of the Government of India Act, 1858, or this Act, shall be made without the concurrence of a majority of votes at a meeting of the Council of India. Provided that a grant or appropriation made in accordance with provisions or restrictions prescribed by the Secretary of State in Council with the concurrence of a majority of votes at a meeting of the Council shall be deemed to be made with the concurrence of a majority of such votes'.

"Suppose there were rules made by the Secretary of State with the concurrence express or implied of a majority of votes at a meeting of the Council of India, permitting such things to be done, then the legislation in those particular cases would be *intra vires* and it would be within our power to do so. Supposing the Secretary of State had authorised the grant or appropriation to one province of the revenue in the case of particular things, there is absolutely no harm in the legislature embodying that provision in an Act. What is contained in the Government of India Act is not an absolute prohibition; it is only a prohibition subject to this condition that this should not be done without the concurrence of a majority of votes. If there is a concurrence of a majority of votes of the Secretary of State in Council to the procedure proposed to be adopted, there the matter ends. We do not know the history of the pieces of legislation that were referred to; and we do not know all the points that will be raised in dealing with this question. Therefore to rely upon these Acts is, I submit, not a really weighty consideration which should prevail with the Council in pronouncing judgment upon this purely legal question.

"On the other hand may I appeal to Honourable Members to be consistent on this point? So far as this Council is concerned, it was only last year in connexion with the Madras Prevention of Adulteration Act this Council voted against a similar proposition which the Hon'ble Mr. Ranga Achariyar brought forward—the transfer of fines to the local authorities. This Council upon a division came to the conclusion that they should not be so made over; and the only question that was then raised was this legal question which I raised and which was fully dealt with and fully debated upon on the last occasion, and then you had the judgment of this Council. I would therefore ask Honourable Members to abide by the decision of the Council until a superior authority advises us otherwise. *Res judicata* in regard to decisions of legislative assemblies is quite as wholesome a thing for public interest as *res judicata* in regard to decisions in courts of justice, and there is no use reagitating a question like this. I go further and say that I find that the very author quoted by the Hon'ble Mr. Ranga Achariyar, Sir Courtney Ilbert, is my authority for the position I have advocated. All that he says in that book is that it will lead to inconveniences. That is what I say—that it does lead to inconveniences; and the remedy for it is to get the Government of India Act amended or to get the Secretary of State to pass a resolution allowing the grant or appropriation of fines by local bodies. That is the proper procedure—that is the way to do it and not to take upon ourselves a power which we do not possess.

"Then, Your Excellency, as regards the merits of this question I would only refer to sections 20 and 21 of the Government of India Act. Section 20 (3) says:—

"The expression 'the revenues of India' in this Act shall include all the territorial and other revenues of or arising in British India, and, in particular—

"(1) all tributes and other payments in respect of any territories which would have been receivable by or in the name of the East India Company if the Government of India Act, 1858, had not been passed; and

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(ii) all fines and penalties incurred by the sentence or order of any court of justice in British India, and all forfeitures for crimes of any movable or immovable property in British India; and

(iii) all movable and immovable property in British India escheating or lapsing for want of an heir or successor, and all property in British India devolving as *bona vacantia* for want of a rightful owner.

"Therefore fines do form part of the revenues of India. Section 21 says 'No grant or appropriation of any part of those revenues, or of any other property coming into the possession of the Secretary of State in Council by virtue of the Government of India Act, 1858, or this Act, shall be made without the concurrence of a majority of votes at a meeting of the Council of India'. Then as regards this grant or appropriation, you propose to appropriate wholly specific fines, fines which are leviable in respect of prosecutions which may be instituted under this Bill and you grant these fines to a particular body. It is a specific appropriation and a specific grant, it is not simply a general charge on the revenues of this Province up to a certain amount. The only power which the local Legislature has under section 80 is to impose a general charge upon the revenues of the Province leaving it to the executive Government to make the allotments of revenues. Otherwise it means that every year when we pass the budget it is perfectly open to the Legislative Council to appropriate any income it likes in whatever fashion it pleases. Why should this power be confined only to fines? Every part of the revenues of India, every part of the revenues of this province can be voted away by the Legislative Council; and yet we know that it has no power to do that and it cannot make an appropriation except to the extent that the budget permits. It has simply to pass the budget without affecting the grants in the budget except to the limited extent prescribed by the Financial Rules. That is a point beyond dispute. Therefore I submit, Your Excellency, that I shall be failing in my duty if I do not advise the Council with all deference to the Hon'ble Mr. Ranga Acheriyar and the view that he represents that it is impossible to say that the fines are not a part of the revenues of India and it is impossible to say that a clause like the one he wants to introduce assigning these fines is not a grant or appropriation of specific revenues and is not a general charge on the Provincial revenues. I submit that it is not desirable to arm, assuming this Council has the power to enable them to do so, the local authorities with this power of taking over these fines. You give them thereby a direct pecuniary interest in prosecutions. It may be that an energetic councillor or an energetic commissioner may try to augment the revenues of the corporation by such prosecutions."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"May I know whether the Hon'ble the Advocate-General has suggested this on his own responsibility or on the responsibility of the Government that those who are entrusted with prosecutions for offences committed would embark on prosecutions with a view to augment their revenues if the fines are made over to them. That is the reason which he gives for not assigning the fines to the corporation."

The Hon'ble the ADVOCATE-GENERAL:—"I said that that was one of the dangers. As regards the question raised by the Honourable Member I may say that whenever I speak here I speak on behalf of Government."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"My Lord, there seems to be no use in continuing this debate. Whatever reasons we may adduce for the purpose of showing that the Hon'ble the Advocate-General has not taken the correct view, all the same Your Excellency's Government is bound by that advice though we are not. I fully recognize that. But to say that this question was settled by a vote of this Council last year is entirely to forget the conditions under which votes are taken in this Council. If the Hon'ble the Advocate-General is asked in this Council to get up and support the position of Your Excellency's Government he has behind him 24 or 25 certain votes and a few more uncertain votes. I do not wish to go into that matter, but the Hon'ble the Advocate-General cannot seriously suggest that this question was seriously argued last year and decided and therefore this matter is one which is concluded by a judgment of this Council under the circumstances under which votes are taken here. Therefore it is necessary, in the interests of what we consider to be the powers and prerogatives of this Council, to lodge a protest every time this question is raised.

"I regret, my Lord, to say that though this question was raised last year and although this Bill of 1918 received the assent of the Government of India before it was introduced into this Council this question should still remain unsettled. I should like to know whether Your Excellency's Government at the time of obtaining the sanction of the Government of India for the introduction of the measure ever found any difficulty in regard to this section or whether the views of the Government of India were ascertained on the legal aspect of the question. After obtaining the permission of the Government of India with the section as it is now sought to be incorporated in the Bill the Hon'ble the Advocate-General has thought fit to suggest a doubt. I know my Honourable Friend far too well, is a great man for suggesting doubts and for setting them at rest. I know his legal ingenuity, but on the present occasion I cannot help stating that he has overshot the mark.

"The question Your Excellency has to consider is whether all the legal enactments undertaken all these years by the Government of India and by every local legislature in this country are against the terms of the Government of India Act, 1915, or the enactments replaced by it. I cannot think so. If the Hon'ble the Advocate-General now suggests a doubt for the first time in the face of all these enactments, I must say while I admire his courage I think that he should see there is another side of the question. The other side of the question is this. Reading

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sections 21, 79 and 80 what is the true construction of the powers of this Council? So far as I know, section 21 relates to the control of expenditure by the Secretary of State. This section provides the legal basis for all of our financial codes. The Civil Service Regulations and various other codes which lay down the respective powers of the local Government, the Government of India and the Secretary of State owe their authority to this section 21. It is under this section that our financial codes which lay down restrictions on various authorities administering the public revenues in India are framed and the Secretary of State is the final authority over this expenditure. That is the object of section 21 namely that every pie of revenue raised in this country is subject to the administrative sanction of the Secretary of State and as I have already submitted, I find on an examination of this question that the legal basis of all our financial codes is traceable to section 21 which finally rests this power in the Secretary of State and by a process of decentralisation these powers have been delegated to the local Governments and the Government of India in various degrees. That is the object of section 21.

"When we come to deal with the powers of the legislatures they are contained in quite a different chapter and Your Excellency will see that under section 80 (2) it is open to any Member of any local Legislative Council to introduce with the previous sanction of the Governor, Lieutenant Governor, or Chief Commissioner any measure affecting the public revenues of the province or imposing any charge on those revenues. How does the Hon'ble the Advocate-General say in the face of section 80 (2) that no local legislature has any power to impose any charge on public revenues?"

The Hon'ble the ADVOCATE-GENERAL:—"I did not say that. On the other hand I said distinctly that it has a right to impose a charge upon the revenues but I objected to its making a grant or appropriation of any specific revenue or assigning specific revenue."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"We are merely juggling with words."

The Hon'ble the ADVOCATE-GENERAL:—"That is to say you may start an institution which may cost Rs. 50,000 per annum. No particular revenue is assigned. If the money is forthcoming, the Government may assign the money to it. But you cannot assign a particular revenue or a share of particular revenue to any particular purpose. That is quite different. The real objection is that under section 79 (4) the local legislature has not power to affect an Act of Parliament."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"'Affect' has been construed to mean 'alter'."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"It is merely understanding the wording of the section. Here in section 80 (2) which says it is open to any Member of a local Legislature Council to introduce with the previous sanction of the Governor any measure affecting the public revenues of the Province or imposing any charge on those revenues. If my Honourable Friend says that this is a part of public revenues, here we have an express provision which says that any Member of the local Legislative Council has power to introduce any measure with the previous sanction of the Governor affecting the public revenues or impose a charge on the public revenues. There seems to be no use in continuing this discussion, I regret very much that after the Bill was introduced in 1918, if it was necessary to ascertain opinion elsewhere, Your Excellency's Government have not taken the steps necessary for the purpose. It is a matter of some importance. Those who represent local bodies do not wish that this matter should be dealt with by executive order or that this appropriation of fines which are the legitimate sources of prosecutions should be given to us by executive order. We want this to be guaranteed in the statute. As this affects not only the Madras Corporation but also the mufussil municipalities and local boards and every local authority which is discharging its duties in this country, it is a matter of serious consequence and I trust that this provision would be inserted. I would ask the rejection of this Bill if on account of this provision the Bill should be rejected by the Government of India. I feel very strongly that the construction of the Hon'ble the Advocate-General is not correct and we do not share the views which he has expressed in the matter.

"The last point which my Honourable Friend has raised is as regards the tendency or facilities or rather predilections to increasing the prosecutions for the sake of increasing the income. I wish the Hon'ble the Advocate-General had not suggested it as a reason. I can say from my own experience that municipal authorities have not indulged in these prosecutions for the sake of augmenting the revenues. I rather think it is the other way. They do not institute prosecutions which ought to be instituted and to suggest seriously that if this provision is there it would mean a temptation to local authorities to undertake more prosecutions than they ought to is to ignore the facts entirely. I entirely support the motion of the Hon'ble Mr. Ranga Acharlyar and I trust that every non-official Member of this Council will support us in this matter."

The Hon'ble Dr. T. M. NAYAR:—"My Lord, after listening to the elaborate legal arguments on both sides, on the one side of the Hon'ble Mr. Ranga Acharlyar and on the other of the Hon'ble the Advocate-General, I have come to the same conclusion, as Mr. Bumble did on a famous occasion, that the 'law's a hass'. Instead of going into the technical details of this legal question, what I wish to ask the Council is to take a practical common sense view of it. Whether the Indian legislatures have the right to appropriate these revenues or not, may be an

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unsettled question, there may be grave doubts. But they have been going on doing it in the past and if the Government of India or the Secretary of State had any serious objection to that, they would have taken some steps in the past to prevent their doing so. I think the common-sense view is admirably summed up here in Ilbert's book where he says 'Questions have been raised as to the powers of the Indian legislature to appropriate by Indian Acts to specific objects, Provincial or Imperial sources of income, such as ferry fees and other tolls, process fees, rates on land, finance taxes and income-taxes. But a strict view of the enactment in the Act of 1858 would be inconsistent with the general course of Indian legislation and would give rise to inconvenience in practice.'

"That I think is the practical view for ordinary common-sense men to take. If that were not acted on, it will certainly give rise to inconvenience as it will in this instance. I am more concerned with the few rupees that the corporation may gain than about all the legal enactments that have been quoted here. In the past the corporation has put forward a humble plea that when fines are imposed by magistrates on people who commit nuisance on public highways the fines should be handed over to the corporation with a view to the corporation utilizing that money in building public urinals. The suggestion is a quite practical one and to a certain extent it has been acted upon. This is a wonderful new interpretation which the Hon'ble the Advocate-General has put forward. It is very learned and I submit to it. But there is one practical difficulty; it will put us in a position of inconvenience and therefore I ask this Council to proceed in a practical businesslike way and continue as we have been doing in the past and if the Secretary of State is going to act on the point suggested by the Hon'ble the Advocate-General, let them proceed by a writ of mandamus or certiorari and then we shall meet that position. For the present the Council may take a practical view."

The Hon'ble Mr. B V NARASIMHA AYYAR:—"Your Excellency, I think we in this Legislative Council are the makers of law and we should not characterize our progeny (by any analogy) as long-eared beasts; as to the main question, I think it is certainly much safer to delete this particular portion and to set about our work in a regular constitutional way. We have not the previous permission referred to in the section. We must get that permission and then at a later stage introduce the provision."

The Hon'ble Mr. A. SUBBANARAYANA RAO:—"Speaking for the mufassal I think this word 'fines' must be retained. With regard to the observation of the Hon'ble the Advocate-General that there will be a temptation to encourage prosecutions, I submit that in launching prosecutions we are only wasting time and money. When we launch a prosecution we have to pay our prosecuter and our lawyer and we have to incur so much expenditure and we have to employ special men to attend the court for the prosecution. It is waste of time and money, and I assure this Council on behalf of the mufassal municipalities that prosecutions are only launched when they are absolutely necessary to teach a lesson to those who have offended against the municipal law. Prosecutions are not launched simply to get a few rupees.

"On the question of principle when the district municipalities have the benefit of these fines, certainly one would be very sorry to lose the privilege all at once by the interpretation of the section by the Hon'ble the Advocate-General. I think common sense and convenience lend support to the view that fines should properly belong to the municipality."

The Hon'ble Sir GORDON FRASER:—"I am afraid the legal point is beyond me, but I do think the corporation are entitled to the money and so I support the amendment."

The Hon'ble Mr. K. RAMA AYYANGAR:—"Your Excellency, on this point I have already dwelt on the previous occasion and I do not want to repeat it. I am of opinion that when we have no objection raised by the Council of India and when it has been sanctioned to be introduced in this Council with this clause, it is not for us to go behind it to any event whatever may be the position of the law. I am not of opinion that the proviso in section 21 would not apply to this case. The words are 'a grant or appropriation made in accordance with provisions or restrictions prescribed by the Secretary of State in Council with the concurrence of a majority of votes at a meeting of the Council shall be deemed to be made with the concurrence of a majority of such votes.' Even in that view it may be taken that sanction was given to this when it was sent in that form and the Bill was sanctioned. That is enough for our purpose. We ought to take these fines as appropriations to the municipality leaving it to be questioned afterwards if any question arises."

The Hon'ble Rao Bahadur T RANGA ACHARIYAR:—"I only wish to say a few words. My amendment has certain merits. At any rate the Honourable Member who introduced the Bill in 1916, Sir P. S. Sivaswami Ayyar thought that clause 415 (2) was not ultra vires. That clause ran as follows: 'Any fine or costs imposed or assessed by a magistrate by virtue of this Act shall on recovery be paid to the corporation to be by them applied for the purpose of this Act'. The Act of 1904 for which Sir John Wallis was responsible contained that provision and the Bill of 1918 contained the same provision in section 414 (2). I have stated that this has been the established provision in all the prior Municipal Acts, 1884, 1878, 1809, so that this is an old prerogative, and when a departure is sought to be made I thought it would be sought to be justified on a broader ground than on the mere suggestion that an energetic commissioner would be enthusiastic enough to add to the resources of the corporation by launching prosecutions. Has there been any such complaint for this century and more? I am surprised that

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such a justification exist for the omission of the word 'fines.' As regards the legal point, as the Hon'ble Dr. Nayar has said, this is not the place where we can debate the question of law. I think we had better follow our precedents, not the immediate precedent which the Hon'ble the Advocate-General referred to where for the first time he discovered this. It is not a safe precedent at all. It was the introduction of a new provision that was objected to in the Prevention of Adulteration Act. What we object to now is the removal of an existing provision. Let it not be quoted as a precedent, I am rather surprised that the head of the profession should elevate the decision of the Council in the way in which it is given here to the level of *res judicata*."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"Your Excellency, I confess that to some extent I share the Hon'ble Dr. Nayar's feeling of doubt in regard to the legal question. I shall, in the first place, clear a small misapprehension. The Hon'ble the Advocate-General pointed out that there was a danger of a thing like this being worked somewhat recklessly—the tendency, for instance, for prosecutions being rushed for making money. He did not charge any particular local body or say that the evil has manifested itself in this country. It has not manifested itself in this country, but it has manifested itself in other countries, and there is no reason why it should not manifest itself here. That may be a small matter.

"The main question is the legal question, whether it will be within the power of this Legislative Council to accept the amendment of the Hon'ble Mr. Ranga Acharyar. So far as that thing is concerned, I venture to respectfully point out, with all deference to the other distinguished lawyers whom we have here, that the Hon'ble the Advocate-General is the chief Law Officer of the Crown and he sits here and advises us in regard to matters of law. He is bound, whatever may be the consequences of it, when he sees a particular thing being proposed which he thinks is not legal, to say so, and so far as the Government are concerned, they are bound to accept his advice. In view of what I am now going to say I wish it to be distinctly understood that so far as the point of law is concerned we see no reason to depart from the view he has taken. We are anxious that it should not be taken that we depart from his view. Knowing him as I do, on a question of law he must be in the right, I have no doubt about it. But at the same time there are several elements which make the position uncertain so far as this thing is concerned. Firstly unlike the case of the Prevention of Adulteration Bill this is an old provision which has been there for a long time. Secondly this thing has gone up to the Government of India and they have not objected to it, and from that we are entitled to draw the conclusion that so far as they are concerned they would not veto this legislation on this ground, because this is an old provision. I take these things into consideration and if it is the wish of the Council generally to accept the risk and pass the provision in, you may do so, but I wish it to be distinctly understood that the Honourable Members accept the responsibility for that course of action. The Hon'ble the Advocate-General has advised you in regard to the law. You tell him: 'we accept your advice but notwithstanding what you say, this thing has been there for a long time, it has been working all right; nobody has found fault with it; the Bill has gone to the Government of India and they have accepted it; we will accept the risk of its being vetoed and all the work that we have done till now being wasted." If you accept that risk, do so. We do not want to stand in your way. But I wish it to be understood that you do it at your own risk."

The Hon'ble Mr. A. SUBBANARAYANA RAO:—"I hope Your Excellency's Government will support it."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"This Bill will go up in the same way as other Bills go up."

His Excellency the PRESIDENT:—"I understand the Honourable Gentleman's amendment is accepted by the Council."

The amendment was put and agreed to.

Clause 394 as amended was allowed to stand part of the Bill.

Clauses 395 to 399.

Clauses 395 to 399 were allowed to stand part of the Bill.

Clause 400.

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"This is a new provision which we have got in section 400. I objected to the whole provision in the Select Committee, but as it has got in I want to minimise the evil arising out of it. It is imposing a new liability and a risky one. On the question of its policy I ask the Council to consider it very carefully.

'400 (1) The commissioner and every councillor shall be liable for the loss, waste or misapplication of any money or other property owned by or vested in the municipal corporation, if such loss, waste or misapplication is a direct consequence of his neglect or misconduct and a suit for compensation may be instituted against him by the council with the previous sanction of the Governor in Council or by the Secretary of State in Council.

'(2) Every such suit shall be commenced within three years after the date on which the cause of action arose'.

"I want to propose that the whole section should be omitted and failing that I want to introduce the safeguard that his own colleagues who are the persons who know best might judge of the matter, just as we put in a provision in the case of the commissioner. I propose first

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of all that the whole section be omitted. It will be a risky thing to allow such a provision to stand and it will be very difficult to work in the first place. What has to be proved is "such loss, waste or misapplication is a direct consequence of his neglect or misconduct, and a suit for compensation may be instituted against him.' It includes the commissioner and every councillor, it will necessitate poll being taken in almost every case of voting; supposing some three years previously he had recorded a vote in a particular way he would have contributed to the loss. It is a difficult question. It is a new provision. We have no corresponding provision elsewhere. Therefore I propose that this should be deleted. It will lead to a great deal of trouble and unnecessary annoyance to people doing honorary work."

The Hon'ble Mr. A. S. KRISHNA RAO:—"I second the amendment."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"I oppose this amendment. The amendment is to omit the whole of clause 400. This clause provides that 'the commissioner and every councillor shall be liable for the loss, waste or misapplication of any money or other property owned by or vested in the municipal corporation, if such loss, waste or misapplication is a direct consequence of his neglect or misconduct and a suit for compensation may be instituted against him by the council with the previous sanction of the Governor in Council or by the Secretary of State in Council.' The Honourable Member says he views the existence of this provision as likely to produce unheard of consequences. May I point out that this thing exists in the District Municipalities Act of 1884, section 259 of which runs as follows: 'Every municipal councillor shall be liable for the loss, waste or misapplication of any money or other property belonging to the municipal council, if such loss, waste or misapplication is a direct consequence of his neglect or misconduct, and a suit for compensation may be instituted against him by the municipal council or by the Secretary of State for India in Council.' We are simply reproducing in the City Municipal Bill the provision which exists in the law governing the constitution and working of district municipalities and which has been there from the year 1884. It has not been alleged that that law in the mofussil has worked any hardship. There is no reason to believe that it will work any hardship here. After all, what is it that is said? The commissioner shall be liable for the loss, waste or misapplication of any money, etc., if such loss, waste or misapplication is a direct consequence of his neglect or misconduct. Firstly there must be loss or waste, and secondly it must be due to his misconduct; thirdly it must be a direct consequence of his misconduct. Am I to understand that there need be any hesitation in making an officer of the position of the commissioner responsible for the loss caused to the corporation by his misconduct when such loss is a direct consequence of that misconduct? I do not see any justification for the extraordinary tenderness on the part of the Hon'ble Mr. Ranga Achariyar for the misconduct of the councillors. I know the commissioner is a paid officer. He gets a large salary and if that man misconducts himself and the loss is caused as a direct result of his misconduct it is but right that he should pay for it. In regard to the councillors generally I know they are doing unpaid work, but if a man takes up the work of a member of a local body like that, he must do so on the understanding that he will do the work properly and that if on account of his wilful misconduct any loss is caused he must pay for it. This will keep out people who want to be in the local body and to do no work and to allow things to drift. I should consider that this thing which we have put in, following the District Municipalities Act, is an eminently wholesome thing to prevent wrong doing. We have provided that such suit must be instituted with the previous sanction of the Governor in Council or by the Secretary of State in Council. That itself gives you a very large amount of protection. It is not any man that can run in the commissioner or the councillor. We will consult our Law officers whether there is a prima facie case, and even that does not conclude it; the courts will have to decide it. They will insist upon proof of misconduct and proof of loss and they will insist upon proof that the one is a direct consequence of the other. There need be no hesitation therefore in retaining this clause. I oppose the Honourable gentleman's proposal to delete it."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I am thankful to the Honourable Member for drawing my attention to section 259 of the District Municipalities Act. May I know whether there was any occasion when that section was called in aid?"

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"May I give the reply?"

His Excellency the PRESIDENT:—"Let the Honourable Gentlemen wait."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"I do not want to give names but a case did come before me. It was an extremely good case, but unfortunately the Advocate General advised us that the period of limitation had just passed and we did not proceed further. I intended to utilize that case against the amendment for the reduction of the period of limitation, but he has anticipated me."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"However, I have the satisfaction of knowing that my Honourable Colleague on my right (The Hon'ble Mr. A. Subbarayalu Reddiyar), who has distinguished himself as chairman of a premier municipality for many years did not know the existence of such a section. That shows how unnecessary it is, if from 1884, that is for nearly 35 years, one case come up and that was barred by limitation. I do not know if it is necessary to retain such a provision."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"I think my Honourable Friend will be well advised to withdraw the amendment. I can state certain facts in connexion with one municipality where I held the office of chairman where we discovered that very serious loss had

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secured by a particular officer (whether Councillor or Chairman I shall not say) having neglected his duty. The Council was seriously perturbed and we paid a handsome fee to the Advocate-General for his opinion and asked him what we could do and whether the officer was liable under section 259. We got the opinion that he was liable but there were difficulties as to limitation. I think the provision is a wholesome one and the fact that it is so rarely used shows how loath we are to take action."

With the permission of His Excellency the President the amendment to omit the clause was withdrawn.

His Excellency the PRESIDENT:—"If we are going to sit here long it is better that we adjourn for luncheon. I think we had better examine the paper. We took a rather sanguine view. Will Honourable Gentlemen tell me which amendments are going to be moved?"

[His Excellency the President was informed that amendments Nos 111, 112, 113, 115, 116, 117, 118, 121 to 128 were going to be moved and that amendments 119 and 120 will not be moved and 114 might probably be accepted by the Government.]

His Excellency the PRESIDENT:—"I think it is clear that we cannot finish even the main portion of the Bill before 2 p.m. What is the convenience of the Council? No arrangements have been made for lunch. We can however make arrangements. We can adjourn and meet here at 3 p.m. Shall I order luncheon at 2-30 p.m. Members will feel it convenient to get away. It will require all our expedition to finish it by 4 p.m."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I do not press the first portion of amendment No. 111, to substitute 'one year' for 'three years.' The Honourable Member gave me some information about limitation and I do not press for the one year period. But I move the proviso. That is a safeguard that no such suit shall be instituted unless it is recommended by a resolution of the Council passed at a special meeting called for the purpose and supported by the votes of not less than thirty-three councillors. I borrowed it from the proviso with regard to the removal of the Commissioner and I think it is a necessary safeguard. I therefore propose it."

"The amendment which was moved was to add the following proviso to clause 400:—

'That no such suit shall be instituted unless it is recommended by a resolution of the Council passed at a special meeting called for the purpose and supported by the votes of not less than thirty-three councillors.'"

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"I must object to it. This is essentially a thing which should not be left to the council itself. The councillors are working together and suddenly to call a certain number of them to hand up a certain member to be proceeded against is rather putting too great a strain on them. It will render the whole thing nugatory. This is a thing which should be left to the Governor in Council to decide. I would strongly deprecate the change proposed."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I do not press it."

With the permission of His Excellency the President the amendment was withdrawn.

Clause 400 was allowed to stand part of the Bill.

Clauses 401 and 402.

Clauses 401 and 402 were allowed to stand part of the Bill.

Clause 403.

The Hon'ble Mr. K. Rama Ayyangar had given notice of an amendment to delete this clause.

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"I will move the amendment for the Hon'ble Mr. Rama Ayyangar. This is a provision which empowers police officers to arrest any person committing an offence against any of the provisions of this Act or of any rule, by-law or regulation made under it. My Lord, at present I admit, there is no machinery for working, for the detention of offences except what is done by the municipal officers as well as police officers."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"This is an old provision."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"I move it because he has asked me to move it."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"It is a very old provision."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"I am quite aware of it."

The amendment fell through for want of a seconder.

Clause 403 was allowed to stand part of the Bill.

Clauses 404 to 411.

Clauses 404 to 411 were allowed to stand part of the Bill.

Clause 412.

The Hon'ble the ADVOCATE-GENERAL:—"Your Excellency, I beg to move amendment No. 112-A which runs as follows:—

In the proviso to the clause between 'may' and 'be held' *insert* 'notwithstanding anything in sub-clause (*b*) of clause (*b*) of sub-section (1) to section 52.'"

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"The object of this amendment is to make it perfectly clear that even a man who is at present a commissioner may be eligible for election even if the election is held before the Act comes into force—in order to make it clear that the existing members of the corporation are eligible. If they are already councillors they would not be nominated or elected before the term expires. That is the present rule. That is also the rule which is inserted in clause 52. One may say that clause 52 deals with councillors under the new Act. But it is better to make it perfectly clear that the prohibition which exists against a person whose term of office has not already expired being elected before the term expires will not stand in the way of the first constitution of the Council, and therefore this provison is sought to be inserted."

The Hon'ble Mr. H. G. Stokes seconded the amendment.

The amendment was put to the Council and agreed to.

Clause 412 as amended was allowed to stand part of the Bill.

Clause 413

The Hon'ble Sir GORDON FRASER:—"Your Excellency, I move the amendment standing against my name:—

113 '*Delete* the last eight lines of sub-clause (b) commencing with "and for ascertainment by lot" to "constitution of the council under this Act" and *substitute* a new sub-clause (c) as follows:—

'The first term of office of the newly elected and appointed councillors under this Act shall, notwithstanding anything in section 55, terminate on the first day of the month of November following the completion of two complete years of office, and thereafter a new council shall be appointed and elected as provided for in section 55.'

"*Substitute* '(d)' *for* '(c)'".

"This section of the Bill is very complicated, but there is a principle involved. One finds the principle very cumbersome. The idea is that ten commissioners shall be elected each year. There will be a partial election continually going on each year to the extent of one-third of the elected commissioners. Personally I think that that system is very cumbersome indeed. There is one argument that may be brought forward in favour of it, that to some extent it provides a certain amount of continuity of policy. You always have twenty commissioners left on the council, ten only retiring for election. On the other hand the better argument against it is that the council on those lines is liable to get into a groove and a triennial general election would be far better. It would at any rate prevent the working of the council on stereotyped lines. Another point is that a triennial general election would have a very strong educational value which at present under the present system of ten commissioners retiring annually is entirely lacking. The triennial election would certainly promote a considerable amount of public opinion and it would make the electors generally take very much more interest in the affairs of the corporation than the present system. Under the present system when an election takes place no one except the candidates is interested. One triennial general election would certainly promote very considerable interest among the electors. The result will be very probably there would be much larger polling than we get at present in small elections held every year. In the Bombay Act sections 22 and 23 provide for triennial elections. Section 22 reads 'general elections of councillors shall be fixed by the commissioner, subject to the provisions of section 23, to take place triennially on such days in the months of January and February as he shall think fit'. Section 23 says 'The ward elections shall be fixed to take place simultaneously for all the wards'. I think that system is very much better than the one proposed in this Bill under clause 413.

"The question was carefully considered by a special committee of the corporation on the 13th September and the committee then decided that the system of general election and appointment should find preference to the proposed system of an annual election of one-third of the elected commissioners. At the general meeting of the corporation to consider the recommendations put forward by the special committee the recommendation of that committee was unanimously approved by the corporation as a whole. The question was again considered by the corporation at the general meeting held about a fortnight ago and at that meeting my amendment as on the paper was put before the corporation and there again it was passed unanimously. I cannot see therefore why there should be any reason for not arranging that there should be a general election every three years, and I hope that the Council and Your Excellency's Government will accept the amendment as it stands and give the city a general triennial election instead of the system proposed under clause 413."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I beg to second this motion. It is a question of the balance of advantage and disadvantage. Upon a careful consideration of both sides we have come to the conclusion that the amendment is the proper procedure to adopt. It would ensure all the fifty people whether they be elected by institutions or divisions or appointed by the Government going to their respective constituencies at one time. I think general questions of policy or principle will then be taken care of by the electorates. I think on the whole this system of ten people going out one year and ten in another year will not rouse sufficient interest in the rate-payers, whereas a general election at one period would rouse public interest in the corporation's affairs and the candidates also would have to woo the constituency with greater care. I therefore strongly support the amendment."

(Dr. Nayar; Mr. Ranga Achariyar; the Advocate-General; the President; Mr. Rajagopala Achariyar; Sir Gordon Fraser.) [14TH FEBRUARY 1919.

The Hon'ble DR. T. M. NAYAR :—"I beg to heartily support the amendment. The only possible reason for proposing such a clause as 413 is that a certain number of members who are conversant with the affairs of the corporation should always be on the Corporation. It is for that purpose that partial elections are held in certain bodies. So far as the Madras Corporation is concerned, at no time has there been an occasion when all the old members went out of the corporation. Even after the Madras Municipality came out as the Madras Corporation in 1904, when the municipality ceased to exist as such and first elections were held for the corporation, I do not think that more than 25 per cent of new members came in. All the others who came in were old commissioners. There has been very little change in the subsequent elections. As far as possible they continue old commissioners, and there is no danger whatever of the corporation after any election being left without any old members whatever. There is a good deal of force in what the Hon'ble Sir Gordon Fraser and the Hon'ble Mr. Ranga Achariyar said that small by-elections do not rouse sufficient interest in the constituencies and educational value on the electorate is a great thing to be had in view. A general election would have that educational value and would rouse interest, much more than partial elections in the minds of the electorate. There is no object in having a thing like that. It is a device which is usually introduced into new bodies, but the Madras Corporation is an exceedingly old body. It is the oldest municipal body in India, it has showed continued existence of a steady character and there is no necessity to introduce a safeguard which is usually intended for infant institutions. I hope the Government will see their way to accept the amendment and to institute triennial elections."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR :—"A verbal amendment may be needed in case it is accepted."

The Hon'ble the ADVOCATE-GENERAL :—"The whole of this amendment is out of order. There is no appointed councillor. So far as appointed councillors are concerned they are for three years. The partial annual election is only with reference to the divisional commissioners. Therefore the reference to the appointed councillors must go out. What would be necessary is to omit those words and not to ask that these appointed and elected commissioners should remain in office for the first two years and then the whole number of them should go out in three years. So far as the appointed and institutional commissioners are concerned, they hold office for three years under clause 66. It is only the thirty divisional commissioners who hold office for three years from 1st November to 1st November, and it is only in respect of the divisional commissioners clause (b) of section 413 proposes this annual partial election instead of a general election once every three years. Therefore the amendment is out of order in that it asks that the appointed councillors should be in office only for two years."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR :—"There is no difficulty. If you introduce the words 'and section 60', it would be all right. They hold office up to the November of the second year; then their office will terminate, and then they will be appointed and then they will hold office for three years. So also the elected commissioners. There is really no difficulty at all. All the people who come in under the new law; their office will terminate on the first day of the month of November following the completion of two years of office."

His Excellency the PRESIDENT :—"The Honourable Gentleman has been dealing with the words; we are settling the words. We have been debating on the principle, let us settle the principle and then deal with the words."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR :—"The drafting may be considered. But so far as the issue on the merits is concerned, this question has been under the very careful consideration both of the Government and of the Select Committee."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR :—"We voted against it, myself and the Hon'ble Sir Gordon Fraser."

The Hon'ble Sir GORDON FRASER :—"It was carried by one vote."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR :—"I shall not now say who was right or who was wrong, I will come to it later. I only say it was considered very carefully. I can quite see the point put forward by the Hon'ble Sir Gordon Fraser, the Hon'ble Mr. Ranga Achariyar and the Hon'ble Dr. Nayar that what they propose will have an educative influence. What they aim at is that when there is any particular policy which the corporation is pursuing, the general rate-payers should have an opportunity of showing their disapproval by one fine morning dislodging all the thirty councillors and putting in a new set of people, something like what they do in Parliament. As against that what we and those who are against this idea, along with the framers of the Bill and the majority of the Select Committee, thought was that there is also the other need for maintaining some sort of continuity of administration. Suppose the corporation or the commissioner at any time had to do something which was necessary though temporarily unpopular. There is a chance of the whole lot of them having to face the rate-payers and at one stroke being turned out and then a completely new set of men will come in. There is that danger. It is not a wholly imaginary one. I will now take the other policy which we favour. If only ten men go out, twenty will be there and the fresh people will be represented by one-third of the strength of the divisional commissioners. I rather think, without in any way deprecating the point of view put forward by the other

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side, in the case of a local body especially in the present condition of affairs when the ratepayers have yet to be educated to a high sense of their responsibility, and when we are going to lower the franchise and going to bring in a much larger number of voters on the register, whatever one may hope of them later on, for some time at any rate they will be apt to be swayed by the passing cries of the moment, passing passions, and it is as well that the machinery should not be liable to be turned upside down by a single election. That was what we had in view. I may say that Sir P. S. Sivaswami Ayyar who framed this Bill and the District Municipalities Bill attached great importance to providing some safeguard against any very sudden changes taking place in the constitution of the local body That is what we had in view, and while I can quite understand the general principles upon which Honourable Members who think otherwise proceed, I think in our country just now, in the present conditions of the local bodies, the balance of advantage is in favour of this system by which one-third of the councillors go out in one year and another one-third the next year and so on. My Hon'ble Friend the Advocate-General points out that the same principle is in force under section 23 of the Local Government Act and I would on the whole advise the Council to leave it there and not to make any change."

The Hon'ble YAQUB HASAN SAHIB Bahadur:—"When Your Excellency was about to put this thing to the vote without giving an opportunity to the Members of the Government to speak on it, I thought that the Government were prepared to accept it. But now I find that they are not going to accept it. If the Hon'ble Mr. Rajagopala Achariyar had only given his first reason for opposing it, that it was well considered by the Select Committee and therefore it ought not to be changed, that is of course the reason which has prompted the Government to stick to the Bill throughout and that reason is good enough in throwing this away also. But when he went to the other reasons he has only given himself away, because the other reasons brought forward are not such as to strengthen his hand in the rejection of this amendment, if his rejection is to depend on reasons. One reason given by him is that if this amendment is adopted the whole corporation will at one stroke be sent out and a new set of members will come in and they will not be able to keep up the continuity of policy."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"I spoke of the thirty divisional commissioners."

The Hon'ble YAQUB HASAN SAHIB Bahadur:—"Yes. So far as the appointed councillors are concerned, we want them also to go out. There is greater reason for their going out than in the case of elected commissioners. No body is ever constituted at the end of its term entirely anew Always some members do come back and there are some new members, some fresh blood He said suppose the commissioner wanted to do something really harmful to the corporation, he would just wait for the opportunity for the whole commissioners to go out and the new councillors to come in. I think he will find that he is disappointed. Some of the old commissioners will come in Even if they do not, he will find his disappointment will be greater, because fresh blood will come in and he will find that the councillors will be able to bring fresh energy into the matter as it is the custom that a new broom sweeps well. The new councillors will be able to tackle the question better than the old fossilised councillors who would have been used to the ways of the commissioners.

"I feel there is another additional advantage in these triennial elections in addition to the advantages mentioned by the Hon'ble Sir Gordon Fraser, the Hon'ble Mr. Ranga Achariyar and the Hon'ble Dr. Nayar. That is, in a partial election the councillors sometimes exert their influence on behalf of the candidates who present themselves for the partial election; and that influence is not always good. They wish to bring into the council councillors who they think will be useful to them in the corporation and whom they wish to add to their party The cliques of twenty persons in the corporation will always try to bring other ten councillors who are likely to join them in the council. Their authority and influence is very effective and it will be exerted in these elections. If all the thirty councillors are to be elected at one time, they will be busy with their own elections and they will not meddle with the other elections. That is a strong point in favour of triennial elections proposed by the Hon'ble Sir Gordon Fraser. I hope the amendment will not be thrown out. The reasons given for throwing it out are not such as to commend themselves to me."

The Hon'ble Sir GORDON FRASER:—"If it is acceptable, I should like to make a small amendment. I would suggest the omission of the words 'and appointed.' This will meet the objection put forward by the Hon'ble Mr. Rajagopala Achariyar and also probably the legal objection put forward by the Hon'ble the Advocate-General."

The Hon'ble the ADVOCATE-GENERAL:—"If the point is carried all that is necessary is to omit all the eight lines and the amendment will be made. All that is necessary is to omit all the words from 'and for ascertainment by lot.' If you omit those words, every councillor goes out of office every three years, because section 55 dealing with the divisional commissioners says the first of November and section 60 which deals with the appointed commissioners says three years from the date of appointment. This is an exception in the case of divisional commissioners only. I think no amendment is necessary. The only thing necessary is the deletion of the last eight lines beginning with the words 'and for ascertainment by lot' up to the end."

(Sir Gordon Fraser; the President; Mr. Ranga Acharyar; the Advocate-General.) [14TH FEBRUARY 1919.

The Hon'ble Sir GORDON FRASER:—"Your Excellency, if I am in order I will propose the deletion of the last eight lines, all the words after the words 'under this Act' except the last word 'and'."

His Excellency the PRESIDENT:—"There is really an amendment in the earlier part of this clause which we must not cut out by settling anything in regard to sub-clause (*b*). We are discussing the merits. On the merits I have listened to the debate, and if you will allow me to say so it will be a great pity that the Council should commit itself to this proposal. It is a general provision which applies to local authorities in England. It is a most common procedure, and so far as I have followed the remarks of the Honourable Member responsible for the Bill, this was put in as a natural advance in the development of municipal government for the City of Madras. If I may say so, a municipal body like the corporation is really an administrative body, it is not a legislative body. It is an administrative body administering the powers which it gets from the statute. It is of the highest importance that the machinery should work smoothly and that it should have at its disposal such fund of experience and knowledge as the city can provide. Though it is quite fair to bring in the analogy of general elections to legislative bodies, these analogies are not precise, because they are not dealing with the same material. The municipal corporation has not got a very wide view of policy. It is really an administrative body which has to carry out the duties, as I have already said, imposed on it by statute. Merely as a matter of convenience it has been found elsewhere that it is a wise provision that the elected commissioners should go out by instalments. Thereby you acquire and maintain at the disposal of this Council that fund of experience and information which contributes to the smooth working of the machinery. We are developing under this Bill the system of standing committees. You will have to recollect these standing committees have to be manned. We must give them the best chance of working and I doubt very greatly whether this Council is very wise in rejecting the scheme of the Bill. I have not been able to get all the statutes in England to refer to and to quote to the Council. But I have the Local Government Act of 1894 which establishes urban councils and rural district councils all over England and under this the term of the council shall be three years, and if the district is divided into wards one-third of the councillors shall go out every succeeding year. That is just the principle we have here. I have a doubt—I do not wish to pledge myself unless I have chapter and verse to quote—that is the general municipal practice, and really this was put into the Bill as an instalment of that advance in municipal development, development in municipal government which the Bill represents as a whole. I should be inclined very much to urge the Council to adhere to the proposal in the Bill. As a matter of fact questions of impulse come up in elections. There is not much to choose between electing councillors every three years, the whole of them, and electing one-third each year, because it can always be said that electing one-third gives an opportunity for the expression of opinion every year on municipal government as conducted by the municipal authorities. I would not attach a great deal of weight to the other argument on the other side for the reason I have already given, that the corporation is a business administrative body. It has to carry out and discharge the responsibility imposed upon it by statute, and it has very little to do with questions of a legislative character. Here is the Municipal Corporations Act of 1882, and here I find a similar provision. I was confident that it was so but I did not want to give it without chapter and verse. It is the main Act on the question which applies to the municipal corporations in England. Here we have the term of office of councillors shall be three years, the ordinary election of councillors, and every year one-third of the whole number of councillors shall go out of office and their places shall be filled by election."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"There we have no system of appointed and institutional commissioners."

His Excellency the PRESIDENT:—"It is quite true."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"Here so far as appointed councillors are concerned—"

His Excellency the PRESIDENT:—"That is what we are advancing to in this country, when there will be a larger proportion of election. It is a pure matter of experience. The original Municipal Corporations Act was passed in the year 1834 or 1836 and from that date to the year 1882, here is the fruit of fifty years' experience in this Act. I cannot help advising the Council that they would be wise in accepting the Bill as it is at present in this respect."

The Hon'ble Sir GORDON FRASER:—"I am sorry I cannot withdraw the amendment. It is the unanimous opinion of the corporation put forward on three separate occasions."

His Excellency the PRESIDENT:—"I quite see there are two different views."

The amendment was put to the Council and lost.

The Hon'ble the ADVOCATE-GENERAL:—"I beg to move the following amendment:—

'In sub-clause (*a*) add at the end after the word "and" the words "until they so come into office the president, the commissioners, and the standing committee appointed or elected under the Madras City Municipal Act, 1904, shall have all the powers and be subject to all the duties respectively of the commissioners, the councillors, and the standing committees under this Act."

"Clause 413 (*a*) contemplates that the president and the existing commissioners and the members of the standing committee may hold office after the commencement of this Act.

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After the Act comes into force, all the powers and duties are expressed with reference to the commissioner, with reference to the four standing committees and with reference to the council. Therefore it is necessary to continue to invest the existing officers of the corporation with the new powers under this Bill, and for that purpose these words are sought to be added. They are merely consequential. They are merely an attempt to carry out what is expressed at the beginning of that clause, namely, that the president, the commissioners and the members of the standing committee shall continue in office after the commencement of the Act, till the new council, members of the standing committee and the commissioner come into office."

The Hon'ble Mr. H. G. Stokes seconded the amendment.

The amendment was put and agreed to.

The Hon'ble the ADVOCATE-GENERAL:—"I beg to move an amendment to sub-clause (*b*) —

'In sub-clause (*b*) *omit* the whole of the clause following the words " on the first day of November " firstly occurring and *substitute* the following figures and words:—

" 1920 and of ten more such seats to be vacated on the first day of November 1921 and the councillors elected for the twenty seats so ascertained or the councillors elected in their places in casual vacancies shall hold office until the first day of November 1920 or the first day of November 1921 as the case may be, and the remaining ten divisional councillors shall continue in office until the first day of November 1922 and."

" This is to make it perfectly clear what is proposed to be done. As the clause stands, there may be some difficulty in case the Act comes into operation and the new council is constituted before the 1st November 1920 or soon after the first November 1920. There may be some difficulty in understanding what is meant by the word 'year'. 'Year' is defined to be the financial year. Therefore it is proposed to make it perfectly clear that the first ten out of the divisional commissioners should go out of office in 1920, and the second ten in November 1921, and the remaining ten go out of office in November 1922. What is obstrusely expressed is put in concrete form, and it removes the ambiguity. It does not matter whether the Act is brought into force on the first November or afterwards."

The Hon'ble Mr. H. G. Stokes seconded the amendment.

The amendment was put and agreed to.

Clause 413 as amended was allowed to stand part of the Bill.

Schedule I.

Schedule I was allowed to stand part of the Bill.

Schedule II.

His Excellency the PRESIDENT:—"In regard to schedule II the Hon'ble the Advocate-General has an amendment and there is also an amendment standing in the name of the Hon'ble Mr. Ramanuja Achariyar."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"The Hon'ble Mr. Ramanuja Achariyar's amendment is a verbal amendment and I accept it. I formally propose it."

" The amendment ran as follows:—

' 114. In rule 2 (1) *for* the word " their " in the first line, *read* " its "'.

The Hon'ble the Advocate-General seconded the amendment.

The amendment was put and agreed to.

The Hon'ble Mr. A. S. KRISHNA RAO:—"I beg to move amendment No. 115—

' 115. In rule 7 (2) *substitute* " twelve " *for* " fifteen " and " fifteen " *for* " twenty "'.

" This is a question effecting the quorum in the meetings of the Council. According to the rule as amended by the Select Committee, 15 shall form a quorum for the general meeting and 20 for a special meeting. It will be seen that the number is unnecessarily high when compared with the present Municipal Act and also other Municipal Acts. According to the present Act, section 76, in a corporation consisting of 36 commissioners including the president, 7 is the quorum for a general meeting and 10 for a special meeting. I find that in the original Bill of 1918, the quorum was 10 out of 43 for a general meeting and 12 out of 43 for a special meeting. Even if it is reduced in the manner suggested from 15 to 12 and from 20 to 15, it will be found that the percentage is much higher than that provided for in the original Bill of 1918 or in the existing Municipal Act. I have worked it out so far as the question of proportion is concerned. Twelve out of fifty is certainly more than 7 out of 36."

The Hon'ble Sir GORDON FRASER:—"I second the amendment proposed by the Hon'ble Mr. Krishna Rao. In doing so I would point out that 20 seems to be an unnecessarily high figure."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"For a special meeting."

The Hon'ble Sir GORDON FRASER:—"You may have a meeting of 25 and a majority of 19 and a minority of 6. It is possible that six members may leave the meeting and then the meeting will have to be adjourned. I certainly think that 15 and 20 are too high."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I am sorry I have to disagree with my Honourable Friend. I think the proposal of the Select Committee is sound, especially in a body of fifty in the City of Madras. We have never found any difficulty for want of a quorum

(Mr. Ranga Achariyar ; Mr. Rajagopala Achariyar ; the Advocate-General ; the President ; Mr. Krishna Rao ; Mr. M. Ramachandra Rao ; Rev. Pittendrigh.) [14TH FEBRUARY 1919.

and the figure fixed by the Select Committee will suit very well. It is a necessary safeguard when we are entrusting responsible officers—although the responsibility conferred is very little all the same we ought to have this quorum, otherwise there will be danger. I therefore strongly support the Select Committee's recommendation."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR :—"I agree with the Hon'ble Mr. Ranga Achariyar and oppose the amendment."

The amendment was put and lost.

The following amendment which stood in the name of the Hon'ble Sir Gordon Fraser was not moved :—

'In rule 3 (2) *substitute* "twelve" and "fifteen" in lieu of "fifteen" and "twenty" respectively.

The Hon'ble the ADVOCATE-GENERAL :—"I move amendment No. 116-A. It runs thus—

'In schedule II, rule 15, *for* the first sixteen words *substitute* the following :—

"In any case in which two or more standing committees have passed conflicting decisions, and such conflict has not been adjusted or otherwise dealt with by a conference of such committees or a joint committee as provided in sub-section (1) to section 20, the commissioners shall."'

"It is merely consequential on the amendment which was made to section 20 (1) and by which power was taken by regulations to appoint a conference or joint committee. It is only a change in the wording of this clause so as to bring it in consonance with that."

The amendment was put and agreed to.

Schedule II as amended was allowed to stand part of the Bill.

Schedule III.

Schedule III was allowed to stand part of the Bill.

Schedule IV.

His Excellency the PRESIDENT :—"The Hon'ble Mr. Ramanuja Achariyar's amendments are merely formal, mere matter of drafting."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR :—"He does not press them."

The following are the amendments of which notice had been given by the Hon'ble Mr. Ramanuja Achariyar and which were not moved :—

117. In rule 26, *omit* the words "in writing" in the first line

118. In rule 28, *clause (c), omit* the words "in writing" in the first and fourth lines.

The Hon'ble the ADVOCATE-GENERAL :—"I beg to move amendment No. 116 (B)—

'In schedule IV, part III, between "every" and "motor bus" *insert* "tramcar."'"

The Hon'ble Mr. H. G. Stokes seconded the amendment.

The amendment was put and agreed to.

Amendments Nos. 119 and 120 which were as follows were not moved :—

The Hon'ble Mr. A. S. KRISHNA RAO :—

119. After Part IV, *add* the following as Part IV-A :—

The terminal tax on railway passengers shall be levied on their tickets at rates not exceeding those shown in the following table :—

For first-class tickets, single	2 annas.
For second or intermediate class, single	1 anna.
For third-class tickets, single	6 pies.

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO :—

120. After Part IV, *add* the following as Part IV-A —

The terminal tax on railway passengers shall be levied on their tickets at rates not exceeding those shown in the following table :—

For first-class tickets, single	2 annas.
For second or intermediate class, single	1 anna.
For third-class tickets, single	6 pies

The Hon'ble the Rev. G. PITTENDRIGH :—"I beg to move amendment No. 121—

'In class VI under rule 3 of Part II, *after* "30" and "20" *into* "15" and "10" respectively ; in class VII, "12" and "8" *into* "6" and "4" ; and in class VIII "5" and "4" *into* "3" and "2".'

"In the lower salaries the incidence of this tax is extremely heavy. Here on a salary above Rs. 500 and less than Rs. 750 the professional tax has minimum of Rs. 20 for a half-year. It will be an extremely heavy tax on such salaries. It is felt still more in the salaries lower than this. The figures I propose are the figures that are paid to-day. If you go to the higher salaries the taxes may rise in proportion. But it seems to me in the lower salaries these taxes are too heavy."

The Hon'ble Mr. A. S. Krishna Rao seconded the amendment.

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR :—'I oppose it. It will upset the whole scheme. The value of the rupee has gone down from what it was in 1904. We want money very badly. I strongly oppose the amendment."

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The amendment was put and lost.

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR :—"I beg to move amendment No. 122—

'To rule 13 of Part V *add* the following proviso:—

"Provided that in cases where the half-yearly instalment of a tax does not exceed Rs. 15, it shall be always open to the commissioner to exempt the applicant before admitting the application from the prepayment of the tax as required in clause (*i*)."'

"This relates to the prepayment of tax before a man can appeal against the enhancement. The law requires that he has to pay the tax before he can appeal. It has been felt a great hardship in several cases. I propose to give power to the commissioner to exempt people when the amount of the tax does not exceed Rs. 15 from prepayment. In such cases it will be hard to compel the assessees to prepay the tax. It often causes hardship in the case of poor widows and poverty-stricken people. To compel them to pre-pay the tax is really to deprive them of the right of appeal. I therefore propose to entrust this discretion to the commissioner."

The Hon'ble Mr. K. Chidambaranatha Mudaliyar seconded the amendment.

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR :—"I would accept it; it is only giving a discretion to the commissioner."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO :—"In the mofussil municipalities considerable objection is taken by the auditors. There must be some discretion. The rule must be certainly prepayment, but the commissioner must have power to relax it where it is not advisable to insist on it. Especially when there is a period of limitation, I have felt it hard to reject the appeal on the ground that the tax is not prepaid. I would strongly support this amendment."

His Excellency the PRESIDENT:—"My Honourable Friend is quite willing to accept it".

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR :—"The word 'always' may be omitted."

The amendment with the word 'always' omitted was agreed to.

The Hon'ble Sir GORDON FRASER :—"I beg to move amendment No. 123 :—

In rule 13 (*a*) (i) of Part V, *substitute* 'thirty days' *for* 'fifteen days' in first and fourth lines.

"The rule is any assessee who is dissatisfied with the assessment of any tax under this Act other than the transfer duty and the tax on timber and firewood may make an application in writing to the commissioner for the revision of such assessment stating the grounds of his objection thereto; and the time allowed is 15 days. I do not think that the time given is sufficient. Rule 13 (*a*) (*i*) and 13 (*a*) (*ii*) go together. Amendment No. 124 is with regard to the latter, I should like to speak on both at once. In Madras we have sometimes long periods of holidays and I take it that they would count in the period of notice. That is one of the reasons why I think the time is short. Therefore I move these two amendments."

The Hon'ble Mr. A. S. Krishna Rao seconded the amendment.

The Hon'ble Mr. J. C. MOLONY :—"I beg to oppose it, My Lord. The present Act allows only 15 days. I think really for a person who takes a sufficient interest in or who is sufficiently aggrieved by the professional tax 15 days is quite sufficient. If he will not bestir himself within 15 days he will not bestir himself within 30 days. There has been no complaint."

The Hon'ble Sir GORDON FRASER :—"Your Excellency, the Hon'ble Mr. Molony has referred to the demand for the tax, but under rule 13 I do not think it is the case of demand. Demand will come later. It refers to rule 2 (i) of schedule IV. 'When the registers are complete in respect of any division or part of a division, the commissioner shall give public notice stating where, and between what hours, such registers may be inspected'. The demand may be quite a different matter. In the case of personal demand I think the time would be sufficient, but in the case of public notice I do not think the time is enough."

Amendment No. 123 was put and lost.

Amendment No. 124 which ran as follows :—

In rule 13 (*a*) (ii) of Part V *substitute* 'ten days' in lieu of 'seven days' was put and lost.

The Hon'ble the ADVOCATE-GENERAL :—"I beg to move that the reference to firewood be omitted in this schedule."

The Hon'ble Mr. H. G. Stokes seconded the amendment.

The amendment was put and agreed to.

The Hon'ble Sir GORDON FRASER :—"Part of my amendment No. 125 has already been accepted. The Government have gone further than my amendment. I fix the amount as five, the Government have fixed Rs. 15. I think my amendment is included in the amendment which has been accepted. I withdraw the amendment."

(Sir Gordon Fraser; Mr. Ranga Achariyar; Mr. Molony; Mr. Krishna Rao; Mr. Rajagopala Achariyar; Mr. M. Ramachandra Rao.) [14TH FEBRUARY 1919.

With the permission of His Excellency the President, the Hon'ble Sir Gordon Fraser withdrew amendment No. 125 which was as follows:—

In rule 18 (*c*) of Part V *after* sub-clause (*b*) and before 'Explanation' *add* the following proviso:—

'Provided that the commissioner may at his discretion admit any application without prepayment of the tax and shall do so when the amount of the tax does not exceed Rs. 5'.

The Hon'ble Sir GORDON FRASER:—"I move amendment No. 126."

In rule 15 (*a*) (ii) of Part V *substitute* 'twenty days' in lieu of 'fourteen days'.

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I second the amendment".

The Hon'ble Mr. J. C. MOLONY:—"I beg to oppose it, Your Excellency. First of all I submit 14 days is sufficient. Again this will cause delay in the presentation of the appeal."

The amendment was put and lost.

Schedule IV as amended was allowed to stand part of the Bill.

Schedule V.

The Hon'ble Mr. A. S. KRISHNA RAO:—"Your Excellency, I have the honour to move amendment No. 127 which is 'omit sub-rule (*c*) of rule 5'. I drew the attention of the Council to page 94 in the draft Bill. This is not found there. The Select Committee newly introduced this clause. The Select Committee say 'we have included in the category of incidental objects of expenditure the payment of out-of-pocket expenses incurred bona fide by Councillors in the discharge of any special duties entrusted to them'. I wish that the policy which has hitherto been pursued by Municipal Councillors with the idea that they have been doing honorary work is continued and that this new system is not introduced. It is not in the original Bill, but the Select Committee thought it fit to introduce this provision. There is no necessity for it and there are difficulties in working it"——

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"May I explain why it was introduced? Here councillors are sent to inspect houses in respect of the payment of tax and other things. Sometimes they have to go to the Red Hills and there are various other cases where they incur out-of-pocket expenses. It is purely out-of-pocket expenses which will be covered. The Corporation motor car is sent but sometimes it is not available. For such purposes only this is intended".

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"As one of the members of the Select Committee responsible for putting it in, I quite see the point; at the same time there is danger as pointed out by the Hon'ble Mr. Krishna Rao in a provision like this."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"This will be necessary because several times Municipal Corporation's representatives will have to go to conferences as happened last time in the case of the Municipal Conference here. At that time several municipalities asked the Government to permit their representatives to come here travelling at the expense of these bodies. Assuming that any representative of the Madras Corporation is invited to conference in Bombay or Calcutta for the study of municipal questions, I should like to know under what head any expenditure such as that would be inserted here. What happened last time was, as Your Excellency is well aware, that several municipalities asked that their representatives should come to Madras and attend the conference. I had to make a special reference to validate the expenditure incurred in travelling, as it was considered a matter of policy, and that expenditure was not validated. The corporations should be permitted to send their representatives to go and attend conferences or study municipal questions, and I would rather keep it than do away with it. There is a qualification that it should be in the discharge of special duties entrusted to them".

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"I may be permitted to say that on the whole the balance of advantage is in favour of omitting the provision. I say that all the more readily, because I was one of those who had a part in putting it in. After all any small expenditure in doing public work can be provided for by rules elsewhere."

The Hon'ble Diwan Bahadur M. RAMACHANDRA RAO:—"Where?"

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"Why do you want to put it in the Act?"

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"Under what rule can it be done? All the purposes for which municipal funds will be spent are not met here."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"It must be out-of-pocket expenses and it must be bona fide actually incurred and it must be a special duty. Personally I would vote for the deletion of this provision."

The Hon'ble Mr. A. S. KRISHNA RAO:—"Since some of my non-official friends are under misapprehension about it, I may say that I do not say that councillors who are called upon to go and attend municipal conferences should not be paid travelling allowances. For that there is a provision, though the special sanction of the Government is necessary. Why put in a

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provision which is calculated to effect that object in an indirect manner? If it is the object of the Council to allow members of the municipal corporation to have a carriage allowance, it is desirable to put it in direct form. We know that under the District Municipalities Act the Secretary may draw some allowances. If it is intended that for the purpose of inspection, they should be in a position to draw some allowance, it is desirable that some specific provision is made; but to bring it indirectly under out-of-pocket expenses is not correct. These have to be defined carefully and subjected to various restrictions. This is not direct. While I agree with the Hon'ble Mr. Ranga Acharlyar that councillors who are expected to do honorary work and who in the discharge of their duty incur expenses for the purpose of inspection should be paid remuneration, I have objection to this form of providing for it. If that is an object of expenditure let us say that municipal councillors should be paid some sort of allowance for inspection and other work. So long as this provision is not calculated to attain that object, I am not for it."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"One word, Your Excellency. It appears to me we are pushing Puritanism with a vengeance. I quite recognise the value of voluntary work, but at the same time I do not understand this objection to a very limited provision made carefully and in a guarded way for out-of-pocket expenses incurred bona fide in the discharge of special duties. What is the use of travelling out of the clause and suggesting that under the guise of this they may recover this expense and that? It is protesting too much. I am strongly for retaining this clause. Occasions really arise when we have to put people on special duty. People might refuse to take that special duty on account of the cost involved on it. I do not think it will do any harm, on the other hand it will be a useful provision. I do not think any mischief is done by retaining this clause."

His Excellency the PRESIDENT:—"We may continue the existing provision."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"We all vote for the amendment."

The amendment was put and agreed to.

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"The consequential arrangements will be made by the Secretary."

Schedule V as amended was allowed to stand part of the Bill.

Schedule VI.

The Hon'ble Sir GORDON FRASER:—"Your Excellency, I have the honour to move Amendment No. 128:—

Omit the following:—

'packing, pressing, cleansing, preparing or manufacturing by any process whatsoever—pottery, candles, cement, dyes, leather, soap, sugar, sugarcandy, cloths, flour, silk, paper',

and *add* in the list shown under the heading of 'storing, packing, pressing, cleansing, preparing or manufacturing by any process whatsoever'—"pottery", "candles", "cement", "dyes", "leather", "soap", "sugar", "sugarcandy", "cloths", "flour", "silk", "paper".

Add the following proviso:—

"provided that no licence shall be necessary for storage only of the above commodities in limited quantities as fixed by the Commissioner from time to time."

"Schedule VI gives a list of purposes for which premises may not be used without a licence. There are two lists and the difference between the two lists is simply the omission of the word 'storage' in the second list. I think it is a great mistake, because the corporation should have the right of saying where any commodity of any kind should be stored in bulk in the city. There are many reasons. The main reason is one of health. It would be a mistake to allow any private individual to store sugar or sugarcandy or flour in any part of the city he likes. He may have godowns built in parts where they are not desirable. The proviso at the end of my amendment says 'provided that no licence shall be necessary for storage only of the above commodities in limited quantities as fixed by the commissioner from time to time.' That gets over the difficulty of small quantities stored by retail traders for sale and also by private individuals for their own consumption. The Hon'ble Mr. Narasimha Ayyar yesterday mentioned the point of plans being submitted for a house and the building being used for storing grain. The objection would be taken later on if it were used only for storing grain. It is evident that there are objections to it and I think it would be advisable if the word storage were added. My amendment is that the second list should also be included in the first list."

The Hon'ble Mr. A. S. Krishna Rao seconded the amendment.

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"Your Excellency, I am sorry I have to oppose the amendment. The object of the amendment will be to compel a licence to be taken out for the storing of pottery, candles, cement, dyes, leather, soap, sugar, sugarcandy, clothes, flour, silk and paper. Really there is no harm done except in the case of, even according to the Hon'ble Sir Gordon Fraser, sugar and sugarcandy and flour. I think he mentioned only these instances. I know his objection relates to all but he illustrated his objection by reference to sugar, sugarcandy and flour. In the case of sugar and sugarcandy, as Your Excellency knows, there are many petty shops scattered all over the city where they have to sell it and therefore to store it for that purpose. It would be a hardship upon these

retail dealers to compel them to take out a licence. So also in the case of flour. In remote places like Ravapetta, or Teynampet and such other places these shopkeepers have to store these things for their daily vending. It is a departure which the Honourable Member is proposing. I have not heard of any complaint arising from the present practice and it would not be right to accept this proposal.

"I quite agree that so far as leather is concerned, in the case of storing leather there may be necessity for a licence and leather may be included in the first portion. But with regard to all the rest, I oppose the amendment as it would interfere with petty dealers and it would interfere with the convenience of the people. I do not think any licence is necessary for storing them. Therefore, Your Excellency, I shall move an amendment so far as this is concerned to omit 'leather' in the second portion and include it in the first portion."

His Excellency the PRESIDENT:—"I think it will be wise before he moves the amendment—it will be for the convenience of the Council and the progress of the debate that the attitude of the Government on the main amendment should be known before he moves another amendment."

The Hon'ble Mr. J. C. MOLONY:—"Your Excellency, I beg to oppose the Hon'ble Sir Gordon Fraser's amendment. The chief reason is these items do not form a whole in which you can lay down abstract principles but you have to consider them separately from the point of view of practical convenience. They were considered very carefully in the Select Committee and we have passed the Schedule in this way from such experience as we have gained. We do not want to extend this license system. I do not want to do anything which involves the extending of licences to premises which will be so numerous as to result in an oppression to the people and a worry to the municipality. Nobody could say that this is a perfect category, but it is the best we can get now. There is one slight alteration which the Hon'ble Mr. Ranga Acharlyar would propose and which I would support. The Hon'ble Sir Gordon Fraser's proposal is to add all these items *en bloc* to the first portion. I would oppose it from the experience gained in licensing."

The Hon'ble Sir GORDON FRASER:—"In reply to the criticism on my amendment I would just like to say that I specially referred in my opening remarks to the petty traders and pointed out that the proviso in my amendment gave ample protection in that respect and that it was open to the commissioner to declare from time to time what limited quantities of these commodities could be stored without a licence. I again say that I consider that the corporation should have complete power in deciding where any article—I do not care what it is—in bulk should be stored. I say in bulk and not in small quantities. I would ask your Excellency to put them separately."

The first portion of the amendment, i.e., the whole of it except the proviso, was put and lost.

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I want to include 'leather' in the first portion and to omit it in the latter."

The Hon'ble Sir GORDON FRASER:—"Actually tanned leather is the least harmful."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I propose that in schedule VI in the first portion after the word 'horns' and before the words 'hides skins' the word 'leather' be inserted, and that the word 'leather' be omitted in the second portion."

The Hon'ble Mr. J. C. Molony seconded the amendment.

The Hon'ble YAQUB HASAN SAHIB Bahadur:—"I beg to oppose it."

The Hon'ble Mr. J. C. MOLONY:—"If there is to be opposition, I may be allowed to state my reasons. It is a matter in which the standing committee and the corporation have expressed a strong opinion. What we hold is the leather trade is profitable. What we find is there has been a strong move in turning residential quarters into leather godowns, and the standing committee have expressed a strong opinion on it. We are constantly beholding people being driven out for storing leather."

The Hon'ble YAQUB HASAN SAHIB Bahadur:—"The Hon'ble Mr. Molony is entirely wrong. This second clause says that packing, pressing, cleansing, preparing or manufacturing cannot be done as far as leather is concerned without a licence. The only question is with regard to storage. If this amendment is carried, it will mean that leather cannot be stored. As far as manufacturing is concerned, it cannot be manufactured as the clause stands. The difference between these two lists is that storing is omitted in the second case and it is included in the first. There is no harm in storing leather in the city. Leather is tanned skin or tanned hide. Raw skin and hides according to the first list can not be stored without a licence, but in the second list leather can be stored. There is no harm in storing it. If this amendment is carried it would mean that even in a shop like Messrs Spencer & Co., or Oakes & Co., or Chambers & Co., leather and other kinds of leather goods will not be allowed to be stored. It may be said that in the raw state skins and hides are a nuisance in one way or other and their storage may affect the health of the locality. But by no stretch of imagination can it be said that skin or hide, when it is prepared, manufactured and turned into leather, is dangerous to health. Therefore I oppose this amendment."

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The Hon'ble Sir GORDON FRASER:—"The Hon'ble Mr. Molony fully confirms my view and supports me in the reasons that actuated me in putting forward this amendment. He states that there have been considerable complaints from residents against leather godowns being erected in residential quarters for storage of leather."

The Hon'ble Mr. J. C. MOLONY:—"The Hon'ble Sir Gordon Fraser has not correctly stated what I said. I stated that residences are being evacuated by landlords and these residential quarters are being turned into leather godowns."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"This seems to be a totally irrelevant consideration now."

The Hon'ble Sir GORDON FRASER:—"I misunderstood the Hon'ble Mr. Molony. I thought the complaints were from residents, but he says the complaint is that the landlords are turning the houses into leather godowns. If that argument is of any use in the case of leather, it applies with equal force to the other articles. Really that argument has no weight."

The Hon'ble Mr. J. H. THONGER:—I would explain that this clause was reconstructed at my suggestion. In the first instance the idea in my mind was that retail dealers should be protected from the necessity to take out licences. So far as my firm is concerned we have got a dozen licences for storage of leather, candle and other things which we stock in small quantities. If you are going to transfer it back to the first list, we will have to take out a licence for a small quantity of leather kept for making boots. If the Hon'ble Sir Gordon Fraser's proviso which protects the retail trader is accepted, I have no objection."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I do not see how anybody is affected by merely taking out a licence. It is merely to enable the corporation to know where it is stored."

His Excellency the PRESIDENT:—"The question is whether the word 'leather' should be inserted between the words 'horns' and 'lime shells.'"

The amendment was put and agreed to.

The consequential amendment to omit 'leather' in the second portion was put and agreed to.

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"I propose that the word 'cloths' be omitted in the second category. It has got in by mistake."

The Hon'ble Mr. B. V. Narasimha AYYAR seconded the amendment.

The Hon'ble Mr. J. C. MOLONY:—"I wish to explain that what we want to put in is cloth-dyers and not those who weave cloths. The Hon'ble Mr. Ranga Achariyar will subsequently propose an amendment for that purpose."

The Hon'ble Sir GORDON FRASER:—"I oppose it, Your Excellency, I think the corporation should have power to license the premises where the packing, pressing, cleaning, preparing or manufacturing of cloths is done."

The amendment was put and agreed to.

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"With Your Excellency's permission I propose that the words 'dyeing cloths' be introduced in the schedule after 'casting metals, gilding, electro-plating'."

The amendment was put and agreed to.

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"I would suggest a small matter for the consideration of the Government. In respect of the spread of plague, it has been discovered that it is a great source of danger if grain is stored on a large scale. Infection remains there for a long time. We must have some means of licensing and regulating such places. So in the Madras Municipal Act we should have some means of checking the storing of grain beyond a certain quantity. There will be no attempt to check the storage of small quantities of grain. I would suggest the word 'grain' be added after the word 'dish'."

The Hon'ble Mr. J. H. Thonger seconded the amendment.

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"The whole of this list is revisable by notification from time to time."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"Is this unimportant?"

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"This particular thing was considered and we thought it would be difficult to work it."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"Then I do not press it further."

The Hon'ble Sir GORDON FRASER:—"I beg to move the proviso formally. I may be permitted to substitute the words 'Standing Committee' for 'Commissioner'."

His Excellency the PRESIDENT:—"I think the word 'only' there goes out as consequential on the previous amendment."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"Should not some one say who is to control the limited quantities?"

His Excellency the PRESIDENT:—"The same people who issue the licences."

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The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"It may be fixed by the standing committee."

The Hon'ble Mr J. C. MOLONY:—"It is better to have one person."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"That will be settled by the by-laws and regulations."

His Excellency the PRESIDENT:—"I do not think it is a matter with which the Council need concern itself. It is intended to safeguard the petty dealers."

The proviso in the Hon'ble Sir Gordon Fraser's amendment was put and agreed to.

The Hon'ble YAQUB HASAN SAHIB Bahadur:—"I move that the word 'packing' be omitted."

His Excellency the PRESIDENT:—"Where does the Honourable Gentlemen want to omit it?"

The Hon'ble YAQUB HASAN SAHIB Bahadur:—"In the second portion. First there is 'storing, packing, pressing etc.' At the bottom of the page there is 'packing, pressing, cleansing' etc.' I want the word 'packing' to be omitted in the second portion for this reason. The pottery, candle and other things will be for sale in the shops in the city in unlicensed places; licence is wanted only for places where these are manufactured. Where they are for sale they will sometimes have to be packed. Packing sugar and candles should not be subjected to the licence, nor paper nor silk. Packing of any of these things is not dangerous. Why should licence be taken simply for the sake of packing in the shops? A shop which is selling candles now would have to take a license for that place simply to pack candles there. I think it was not the intention and the word has crept in by mistake. I think no harm will be done by omitting the word 'packing'."

The amendment fell through for want of a seconder.

Schedule VI as amended was allowed to stand part of the Bill.

Schedule VII.

The Hon'ble the ADVOCATE-GENERAL:—"Reference to fire wood wherever it occurs may be omitted in this schedule."

This amendment was put and agreed to.

Schedule VII as amended was allowed to stand part of the Bill.

Schedule VIII.

Schedule VIII was allowed to stand part of the Bill.

The Preamble.

The Preamble was allowed to stand part of the Bill.

His Excellency the PRESIDENT:—"The Bill is now complete except in one matter which the Government have undertaken to consider and should they deem necessary the attention of the Council at the next meeting will be drawn to it. That is the question of the Island and the Cooum in clause 101 (*c*). That sub-clause may have to be brought before the attention of the Council. That is the only question that will be left."

The Hon'ble Rao Bahadur T. RANGA ACHARIYAR:—"Liquor shops?"

His Excellency the PRESIDENT:—"The undertaking in regard to the licence fee was that the Government of India would be addressed. There is no alteration in the Bill. Therefore it will not come before the Council. The only other point that may have to be brought before the Council is what I mention. The Bill will be before the next meeting on the motion that it be passed into law. I think that concludes our business. I think we ought to express our acknowledgments to the Hon'ble Mr Rajagopala Achariyar and the Hon'ble the Advocate-General for their labours in this matter. I cordially thank them and the Council too. It has been really a little bit of heavy work and I should like to say how much indebted the Government are for the careful examination and attention which has been given by the Honourable Members to the details of this very heavy and long piece of legislation."

The Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR:—"May I be permitted to say a word about the labours of the select committee? They met almost from day to day for two or three months, and I have no hesitation in saying, at considerable inconvenience and sacrifice of time. Many of them are business men. The Government and the Council are much obliged to them for the way in which they have contributed to the Bill."

The Council then adjourned *sine die*.

H. G STOKES,
Acting Secretary to Govt., L. & M. (Legislative) Dept.

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